



# STARK COUNTY GOVERNMENT

<http://www.co.stark.oh.us>



## Comprehensive Annual Financial Report

for the year  
ended  
December 31,  
2003

# **Stark County, Ohio**

## **Comprehensive Annual Financial Report**

**For the Year Ended  
December 31, 2003**



**Brant Luther**  
Stark County Auditor

Prepared by The Stark County Auditor's Office

# STARK COUNTY, OHIO

*Comprehensive Annual Financial Report*

*For the Year Ended December 31, 2003*

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Brant Luther

Stark County Auditor  
330-451-7357

June 11, 2004

To the Citizens of Stark County  
and to the Board of County Commissioners:  
the Honorable Gayle A. Jackson,  
the Honorable Jane Vgnos, and  
the Honorable Richard Regula

I am pleased to present the Stark County Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2003. This report conforms to generally accepted accounting principles (GAAP) and provides full and complete disclosure of the financial position and operations of Stark County (the County). The information contained in this report will assist County officials in making management decisions and will provide the taxpayers of the County with comprehensive financial data in a format that will enable them to gain a true understanding of the County's financial affairs. The general public, as well as investors, will be able to compare the financial position of the County and the results of its operations with other governmental entities. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the County, specifically the County Auditor's Office.

The CAFR is presented in three sections: Introductory, Financial, and Statistical. The introductory section includes this transmittal letter, a list of elected officials, the County's organizational chart and the Certificate of Achievement for Excellence in Financial Reporting. The financial section includes the Independent Accountants' Report, the Management Discussion and Analysis, the Basic Financial Statements and Notes and the Combining Statements for Nonmajor Funds and other relevant supplemental financial statements and schedules for 2003. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis.

## **FORM OF GOVERNMENT AND REPORTING ENTITY**

Stark County, established in 1808, is located in Northeastern Ohio and covers an area of 567 square miles and includes 17 townships, 13 villages and 6 cities, the largest of which is the City of Canton, the County Seat, and the ninth largest city in the State.

The County has only those powers conferred upon it by Ohio Statutes. To govern the County, a three-member board of County Commissioners is elected at large in even-numbered years for overlapping four-year terms. The Commissioners serve as the taxing authority, the contracting body, and the chief administrator of public services for the County. The Board of Commissioners creates and adopts the annual operating budget and prepares the annual appropriation measure for expenditures of all County funds. In addition to the Board of Commissioners, the offices of County Auditor and County Treasurer, grouped under the category of general government, are of particular importance to the financial affairs of the County.

The County Auditor is elected to a four-year term. One of the Auditor's most important functions is the task of assessing real property for tax purposes. Under State law, a complete reappraisal must be conducted every six years as well as a triennial update between appraisals. Once the County Treasurer collects taxes, the Auditor is responsible for distributing certain taxes to various governmental units. The Auditor is also the chief fiscal officer of the County, and no County contract or obligation may be made without the Auditor's certification that funds for that contract or obligation have been lawfully appropriated, are available for payment, or are in the process of collection. In addition, no account may be paid except by the Auditor's warrant drawn upon the County treasury. The Auditor is responsible for the County payroll and has other statutory accounting responsibilities. The Auditor is also in charge of the County's bond retirement fund. The Auditor is, by state law, secretary of the County Board of Revision and the County Budget Commission, and the administrator of the County Data Processing Board.

State law requires the Treasurer to collect certain locally assessed taxes. The Treasurer is the distributing agent for expenditures authorized by the Board upon the Auditor's warrant. The Treasurer must make daily reports showing receipts, payments and balances to the County Auditor, and the books of account must always balance with those of the County Auditor. The Treasurer is a member of the County Board of Revision. In addition, the Treasurer, the County Auditor and the Prosecuting Attorney form the County Budget Commission which plays a vital important roll in the financial administration of County government as well as all local governments throughout the County. Other elected County officials are the Prosecuting Attorney, the Clerk of Courts, the Recorder, the Sheriff, the Engineer, nine Common Pleas Judges (five General Division Judges and three Domestic Relations/Juvenile Division Judges, and one Probate Court Judge) and the County Coroner.

The County provides its citizens with a wide range of services including general government (both legislative and executive as well as judicial), public safety, public works, human services, health, conservation and recreation, economic development and water and sewer services. The Ohio Court of Appeals Fifth Appellate District which is based in Stark County, serves 15 counties.

For financial reporting purposes, the County includes all funds, agencies, boards, and commissions making up Stark County (the Primary Government) and its Component Units, in accordance with the Governmental Accounting Standards Board (GASB) Statement No. 14 "The Financial Reporting Entity." The County's primary government includes the financial activities of the Department of Human Services, the Children's Services Advisory and Advocacy Council, the Board of Mental Retardation and Developmental Disabilities, the Board of Alcohol and Drug Addiction Services, the Board of Mental Health, and all departments and activities that are directly operated by the elected County officials.

Component units are legally separate organizations which are fiscally dependent on the County or for which the County is financially accountable. The Stark County Transportation Improvement District and the Stark County Port Authority have been included as discretely presented component units. The Workshops, Incorporated, is reported as a stand-alone component unit.

The County serves as fiscal officer and custodian of funds but is not financially accountable for the Stark Council of Governments, the Stark County Health Department, the Stark County Regional Planning Commission, the Multi-County Juvenile Attention System, the Stark County Park District, the Stark Soil and Water Conservation District and the Stark Regional Community Corrections Center whose activities are included in this report as agency funds.

## **ECONOMIC CONDITION AND OUTLOOK**

Stark County is located in the Northeastern quadrant of Ohio, 20 miles from Akron and 53 miles from Cleveland. The area's well-established transportation network, with travel by rail, air, water, or land, provides access to markets near and far. Stark County is also home to the Akron-Canton Regional Airport, the state-of-the-art NEOMODAL Northeast Ohio Intermodal Terminal, and Foreign Trade Zone #181, which consist of seven zone sites throughout the County. Stark County's network of highways provides easy access to other major Ohio and U.S. Markets. U.S. Interstate 77 links Canton with Akron, Cleveland, and the Ohio Turnpike to the north and Charleston, West Virginia to the south. Two national highways, U.S. Route 30 and U.S. Route 62 run east and west through the County. Other state highways include State Routes 800, 43, 44, 21, 153 and 241. These highways provide excellent access to Toledo, Pittsburgh and Columbus within hours.

The local economy's increasing emphasis on the non-manufacturing sector is reflected in the growing list of major employers. Several manufacturing companies remain among the largest employers, but now there are also numerous large service industry employers in the County. Major products produced in the manufacturing sector include steel pipe and tube, roller bearings, bars, containers, railroad cars, turbine equipment, aluminum, plastics, fiber containers, and food processing.

Following a period of growth from the mid-eighties through 2001, the County's economy has been in decline over the past several years. This is indicated through an increase in unemployment from 3.9 percent in 2001 to 6.4 percent in 2003. This decrease in employment is attributable in great part to decreased employment in manufacturing industries. Nonetheless, employment in the non-manufacturing sector remains significant and has been stable since 1985.

In June 1995, the Board of County Commissioners established the Stark County Port Authority, a separate political subdivision with broad powers to promote air, water and ground transportation and economic development. The Port Authority is a vehicle for encouraging economic development throughout the County, but in particular at the 400-acre Stark County Farm (Farm) which is located adjacent to the Intermodal facility. It has been contemplated that the Board would make the Farm available for development by light manufacturing concerns under the supervision of the Port Authority. The Port Authority also serves as the administrator for the eight foreign-trade zone sites within the County, excluding the foreign trade zone located at the Akron-Canton Regional Airport. An application for expanding the zone was approved recently by the U.S. Department of Commerce. That expansion includes the Intermodal facility and Stark County Farm.

The County is served by five acute care hospitals: Alliance Community Hospital, Aultman Hospital, Doctors Hospital of Stark County, Mercy Medical Center, and Massillon Community Hospital.

Mount Union College, Walsh University and Malone College, each private four-year schools, and Stark State College of Technology, a public two-year school, are located within the County. Ashland University and Kent State University also have branches located in the County.

The County is home to the National Professional Football Hall of Fame, which is located in the City of Canton and attracts more than 200,000 visitors annually. Stark County is the headquarters of major manufacturers such as The Timken Company, The Hoover Company and Diebold, Inc. It's also home to hundreds of smaller companies and plants that have recognized the business edge they receive from the area's excellent accessibility to the U.S. market and low cost of doing business.



## *Economic Development Programs*

Economic development activities in the County are coordinated through the Stark Development Board (SDB), a non-profit, and, for the most part, privately supported body created in 1985 with a comprehensive mandate to “attract, expand and retain business investment in Stark County.” SDB policies are determined by a 45 member board of trustees with representation from industry, utility, banking, higher education, health services and local government. Since 1987, SDB’s affiliated finance corporation has assisted more than 400 companies with the financing of local investment of more than \$280 million.

In addition to the SDB activities, County economic development is assisted through Economic Development Administration (“EDA”) grants administered through County participation in the Northeast Ohio Four County Regional Planning Organization (“NEFCO”). The County was designated as an Economic Development District by EDA in 1976 due to persistently high unemployment and slow economic growth at that time.

The County has participated in the federally funded Community Development Block Grant (CDBG) program of the U.S. Department of Housing and Urban Development for twenty-eight years. During that time, the County has received allocations totaling \$51,597,000. In addition, the County has received \$12,876,000 from the HOME Investment Partnership Program since its inception in 1992.

## **MAJOR INITIATIVES**

### *For the Year*

Several building improvement projects were completed in the County. The County Office Building restroom renovation project began in the year 2000 and is was completed in 2003. Also, the “Clock Tower Project” which was approved in 1998 with an approximate budget of \$1 million was completed. This involved the cleaning and restoration of the clock tower and the “Trumpeters of Justice” on the County Courthouse.

The Engineer’s office completed the 12th/13th Street connector project and the Carl Street storm sewer project. The Sanitary Engineer’s Office completed a project for additional lines in Canton Township. They also completed a project for site improvements, meters, and radio telemetry at thirty-five metering sites.

The Stark County Data Center continues to rewrite all mainframe applications in Oracle. Eleven modules have already been completed with 50 additional modules scheduled to be completed in Phase I. The analysis phase of the remaining 35 client server applications will begin once Phase I has been completed.

Phase I of the Stark County Financial System will go live December 1, 2004 for Beginning Appropriations and Requisitions. The system enables all Purchasing and Expenditures to be processed through an electronic workflow procedure with electronic approval routing and signatures, thereby reducing the amount of process time.

The Stark County Data Center has established a training facility to prepare all county users in the operation of their new Oracle applications. Once an Oracle application has been developed and tested, training sessions will be scheduled for each applicable county user.

In 2003, the Geographical Information System (GIS) Department made significant progress on a number of projects. The triennial aerial photography update was completed in April, while the release of the new Stark County Auditors website occurred in November, featuring 24 hour available GIS mapping, sales search, transfer history, and property record card generation. The development of the parcel layer of the GIS continues with the completion of Lake Twp., Plain Twp., Jackson Twp., and most of northern Canton City. Supporting the parcel layer creation, the Section Corner Program also made significant advancements completing the remonumenting and GPS coordinate collection for Perry Twp., Canton Twp., and half of Nimishillen Twp.. Special projects of note included the development of a Continuously Operating Reference Station (CORS) GPS network for use by surveyors and Mappers, as well as the completion of the point address and road centerline GIS inventory (a.k.a. STARK TRAX).

### *Departmental Focus*

Courts of common pleas, the only trial courts created by the Ohio Constitution, are established by Article IV, Section 1 of the constitution. The jurisdiction of courts of common pleas is outlined in Article IV, Section 4. There is a court of common pleas in each of the 88 Ohio counties. Most courts of common pleas have specialized divisions and in Stark County there are three such divisions of the court: Probate Division, Family Court Division, and General Division.

The Family Court Division of the Stark County Court of Common Pleas has jurisdiction over juvenile and domestic relations cases. There are three judges who serve in the Family Court Division: Judge John R. Hoffman, Judge David E. Stucki, and Judge Jim D. James. Judges are elected to six-year terms.

The Juvenile Court provides programs and services to deal with the wide variety of problems that the families and juveniles bring to the Court. In response to the varied needs of families, the Court works with schools, law enforcement, public and private agencies, private business, The Stark County Family Council, parents and other organizations in order to provide comprehensive programs. 9,455 cases were closed by the Juvenile Division in 2003. The Juvenile Court has jurisdiction to hear the following types of cases:

- Delinquent youth - those who have committed an offense, prior to their 18th birthday, that would be a crime if committed by an adult- 2,786 cases were closed in 2003.
- Unruly youth - those who have committed a status offense that only applies to someone under the age of 18- 369 cases were closed in 2003.
- Juvenile Traffic Offender - anyone who has committed a traffic offense prior to attaining the age of 18- 3,144 cases were closed in 2003.
- Abused children - those children who have been physically or sexually abused by parents, guardians or other adult.
- Neglected children - those children who are not properly cared for or are abandoned by their parent or guardians.
- Dependent children - those children who are without proper care or support through no fault of their parent or guardian 1,149 cases of abuse, neglect or dependency were closed in 2003.
- Adults - criminal violations filed against adults who have contributed to the delinquency or unruliness of a juvenile-45 cases were closed in 2003.
- Paternity - an action to determine the father of a given child born out of wedlock- 317 cases were closed in 2003.
- Custody - to determine the custody of any child not a ward of another court of this state- 308 cases were closed in 2003.
- Support and other cases - an action to set or order the amount of child support to be paid and all other cases-1,337 cases were closed in 2003.

The Domestic Relations Division provides hearings and services to families that will ensure a fair, just and timely resolution of the cases brought before it. 7,227 cases were closed by the Domestic Relations Divisions in 2003. The Court hears and makes determinations in the following types of cases:

- Divorce - an action to terminate a marriage in which there is dispute as to the actual termination, custody, and companionship or to the property settlement – 978 cases were closed in 2003.
- Dissolution - an action to terminate a marriage in which all of the issues are agreed to by both parties - 737 cases were closed in 2003.
- Change of Custody - a motion filed in a case to request that the Court change the actual custody of a child to another party - 341 cases were closed in 2003.
- Visitation - an action or motion to establish the times and days in which each parent will be with the child – 264 cases were closed in 2003.
- Support Enforcement - an action to set, review or order the amount of child support to be paid or to establish the rules under which the support shall be paid – 2,998 cases were closed in 2003.
- Domestic Violence - a complaint of a threat of or actual assault against a family member can be filed in Domestic Relations Court - 190 cases were closed in 2003.
- Contempt Action and other cases - a violation of the Court's orders or any special request or review by the Court – 1,719 cases were closed in 2003.

### *For the Future*

A “jail space needs study”, begun in 2000, was completed in 2001. Plans are underway to design and construct a \$17 million intake and release building to replace the current inadequate intake and release area. The planned facility will include additional beds for short-term prisoner housing and the design was completed during 2003 with construction in 2004.

The Stark County Website will be redesigned in a more user friendly format. Citizens will be able to locate their desired agency more easily through the county’s home page. Information through online searches and necessary forms can be obtained online instead of requesting the information from a specific agency.

Stark County is in the process of installing a sonnet ring throughout the county government buildings. This will provide increased bandwidth for county agencies accessing the Internet as well as dual redundancy protection for disaster recovery purposes.

The Stark County Data Center, in collaboration with the Stark County Treasurer, will redesign the format of the tax bills so they can be printed on a laser printer. With this new format, the treasurer will be able to provide more information on the bills to the county taxpayers. The Stark County Data Center will also continue its focus of rewriting all its current applications in Oracle.

## **FINANCIAL INFORMATION**

### *Internal Accounting Controls*

In developing the County’s accounting system, much consideration was given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, though not absolute, assurance regarding (1) the safeguarding of assets against loss from unauthorized use or disposition and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance is based on the assumption that the cost of internal accounting controls should not exceed the benefits expected to be derived from their implementation.

The County utilizes a fully automated accounting system as well as an automated system for payroll. These systems, coupled with the manual auditing of each voucher prior to payment by the Fiscal Administration department of the Auditor's Office, ensure that the financial information generated is both accurate and reliable.

### *Budgetary Control*

The Board of County Commissioners adopts a temporary appropriation measure for the County in early January. A permanent appropriation measure is usually ratified by April 1. All disbursements and transfers of cash between funds require appropriation authority. Budgets are controlled at the object level within a department and fund. Purchase orders are approved by the department heads and are encumbered prior to their release to vendors. Those purchase orders which exceed the available appropriation are rejected until additional resources are secured. A computerized certification system allows the Auditor's Office to ascertain the status of a department's appropriations prior to authorizing additional purchases from a certain account. Additional information on the County's budgetary accounting can be found in Note 2 of the basic financial statements.

### *Financial Condition*

This is the second year the County has prepared financial statements following GASB Statement No. 34, "Basic Financial Statements and Management's Discussion and Analysis-for State and Local Governments." GASB 34 creates basic financial statements for reporting on the County's financial activities as follows:

***Government-wide financial statements*** These statements are prepared on an accrual basis of accounting which is similar to the basis of accounting followed by businesses. The government-wide statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

***Fund financial statements*** These statements present information for individual major funds rather than by fund type. Nonmajor funds are presented in total in one column. Governmental funds use the modified accrual basis of accounting and include a reconciliation to the governmental activities accrual information presented in the government-wide financial statements. Proprietary and fiduciary funds use the accrual basis of accounting.

***Statement of budgetary comparisons*** These statements present comparisons of actual information to the legally adopted budget. The budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances.

As part of this reporting model, management is responsible for preparing a Management Discussion and Analysis of the County. This discussion follows the Independent Accountants' Report, providing an assessment of the County's finances for 2003. Because that discussion focuses on major funds, other nonmajor funds are discussed briefly in this letter.

### *Internal Service Funds*

The two internal service funds operated by the County are the Self Insurance and Workers' Compensation funds. For the year ended December 31, 2003, the funds had a change in net assets of (\$2,653,213) and (\$1,193,482).

### *Fiduciary Funds*

Fiduciary funds account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, and other governmental units. The fiduciary funds which Stark County maintains are private purpose trust funds and agency funds. At year end the assets in these fund types were \$416,401 and \$342,177,942, respectively. The County uses some of its agency funds to receive and distribute taxes and state levied revenues for all local governments within the County.

### *Cash Management*

The County pools all idle cash to achieve maximum investment efficiency and to enhance accountability. The County Treasurer, as custodian of all County moneys, is responsible for all investments. An investment policy is established by the Investment Advisory Board which is comprised of the County Treasurer, the Chair of the County Commissioners, and one other Commissioner chosen by the Chair. Ohio law requires the Board to meet every six months. The County Treasurer deposits money in the bank each day in interest bearing checking accounts. Cash surplus is calculated daily; excesses are invested in order to achieve the highest yields in the safest instruments possible. During the year ended December 31, 2003, the County's cash resources were divided among the following types of deposits and investments: repurchase agreements, short-term certificates of deposit, manuscript bonds, federal agency securities, Financial Assets Management, and STAR Ohio. Interest earned by the primary government in 2003 was \$2,064,033. The average daily balance in 2003 was \$140,879,713 with an average daily yield of 1.82 percent.

### *Risk Management*

The County maintains replacement cost insurance on all buildings and their contents. Blanket building and personal property insurance is held in the amount of \$111,433,426.

The County participates in the Experience Rating and Payment System for workers' compensation coverage. This plan involves the payment based on the percentage of claims in 2003 for each department to the total bill.

The County operates and manages employee health benefits on a self-insured basis. The County maintains a hospitalization internal service fund to account for and finance its uninsured risks of loss in this program. The County purchases stop-loss coverage of \$150,000 per individual with an aggregate amount of \$8,026,539 annually.

### *Debt Management*

In 2003, the County retired \$844,000 in general obligation bonds, \$270,312 in special assessment bonds, \$772,544 in OWDA loans and \$66,252 in OPWC loans. The County also refunded \$13,330,000 of general obligation bonds with a new bond issue of \$13,490,703. This was done in order to obtain lower financing rates and therefore a reduction in expenses over the life of the issue. The amount outstanding at December 31, 2003, for general obligation bonds was \$16,960,703, \$2,742,592 for special assessment bonds, \$16,862,513 for OWDA loans and \$816,384 for OPWC loans. The overall legal debt margin at December 31, 2003 was \$157,781,564 with an unvoted total debt margin of \$63,712,773.

The County maintains an "A3" credit rating from Moody's Investors Service, Inc. All bonds of the County are backed by its full faith and credit.

## **CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Stark County for its comprehensive annual financial report for the year ended December 31, 2002.

In order to be awarded a Certificate of Achievement, a government unit must publish an efficiently organized comprehensive annual financial report that is both easy to read and satisfies all program standards. Such a report must also conform to generally accepted accounting principles and satisfy all applicable legal requirements respective to the reporting entity.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement Program requirements, and we are submitting it to GFOA.

## **INDEPENDENT AUDIT**

Included in this report is an unqualified audit opinion rendered on the County's basic financial statements as of and for the year ended December 31, 2003, by Betty Montgomery, Auditor of the State of Ohio. Their audit was conducted in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards, issued by the Comptroller General of the United States, as well as the requirements of the Single Audit Act Amendments of 1996.

County management plans to continue to subject the County's financial statements to an annual independent audit as part of the preparation of a Comprehensive Annual Financial Report. An annual audit also serves to maintain and strengthen the County's accounting and budgetary controls.

## **ACKNOWLEDGEMENTS**

This report would not have been possible without the dedication, determination, and high professional standards of Stephanie Fakelis of the Financial Administration Department and Karen Alger of the Fiscal Department for the Stark County Auditor's Office. The assistance provided by Douglas P. Thorn, Financial Administrator, and the Auditor's Fiscal Administration and Data Processing Departments was invaluable in the completion of this project.

I would like to thank all of the elected officials, department heads and their staffs for their assistance and cooperation with the preparation of this CAFR. I ask for their continued support of this project and of my efforts toward continuing the sound financial management of Stark County.

Sincerely,

A handwritten signature in cursive script that reads "Brant Luther".

Brant Luther  
Stark County Auditor

# STARK COUNTY, OHIO

*Elected Officials*

*December 31, 2003*

## COUNTY COMMISSIONERS

Gayle A. Jackson  
Richard S. Regula  
Jane Vignos

## COUNTY AUDITOR

Brant Luther

## COUNTY CORONER

Dr. James R. Pritchard

## COUNTY ENGINEER

Michael J. Rehfus

## COUNTY PROSECUTOR

John D. Ferrero

## COUNTY RECORDER

Rick Campbell

## COUNTY SHERIFF

Timothy A. Swanson

## COUNTY TREASURER

Gary D. Zeigler

## CLERK OF COURTS

Phil G. Giavasis

## COMMON PLEAS JUDGES

Charles E. Brown, Jr.  
John G. Haas  
Sara E. Lioi  
Richard D. Reinbold Jr.  
V. Lee Sinclair Jr.

## FAMILY COURT JUDGES

John R. Hoffman  
Jim D. James  
David E. Stucki

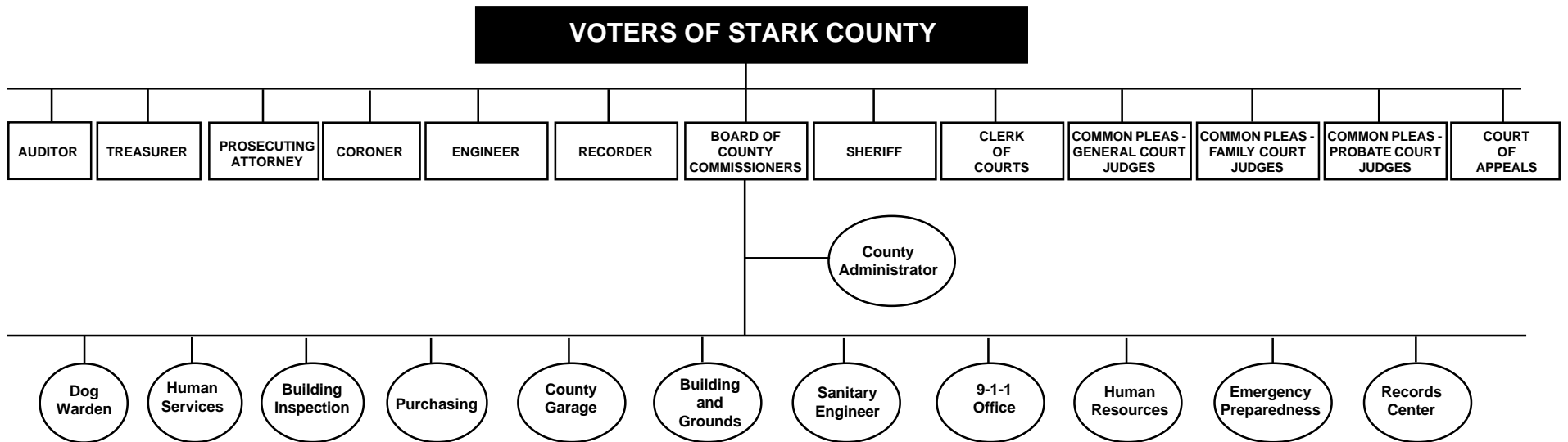
## PROBATE COURT JUDGE

Dixlene N. Park

## OHIO COURT OF APPEALS FIFTH APPELLATE DISTRICT

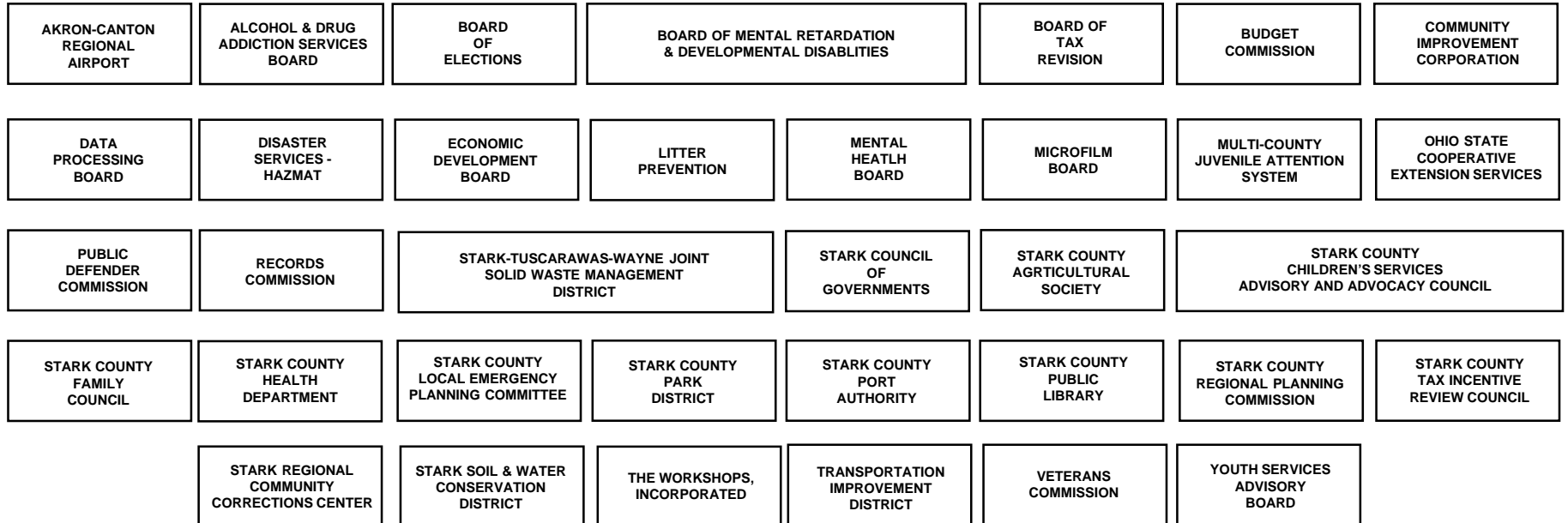
John F. Boggins  
Julie A. Edwards  
Sheila G. Farmer  
W. Scott Gwin  
William B. Hoffman  
John W. Wise

# STARK COUNTY GOVERNMENT ORGANIZATIONAL CHART



XV

Appointed Boards and Commissions; Statutory Boards and Commissions; or County provides space or gives financial support:





# Certificate of Achievement for Excellence in Financial Reporting

Presented to

**Stark County,  
Ohio**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2002

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



President

Executive Director



# Financial Section



## **Auditor of State Betty Montgomery**

### **INDEPENDENT ACCOUNTANTS' REPORT**

Stark County  
110 Central Plaza South  
Canton, Ohio 44702

To the County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Stark County, Ohio, (the County) as of and for the year ended December 31, 2003, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of The Workshops, Incorporated, which represents 3 percent and 5 percent, respectively, of the assets and revenues of the aggregate discretely presented component units and remaining fund information. Other auditors audited those financial statements. They have furnished their report thereon to us, and we base our opinion, insofar as it relates to the amounts included for The Workshops, Incorporated on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of the other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Stark County, Ohio, as of December 31, 2003, and the respective changes in financial position and cash flows, where applicable, and the respective budgetary comparison for the General, Mental Retardation and Developmental Disabilities, Mental Health, Children's Services and Public Assistance Funds thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 18, certain errors resulted in the overstatement and understatement of special assessments receivable and claims payable, respectively. Accordingly, the Governmental Activities and Internal Service Fund balances were restated as of January 1, 2003 to correct for these errors.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 11, 2004, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information the Governmental Accounting Standards Board requires. We applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

We conducted our audit to form opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining nonmajor fund statements and schedules and statistical tables are presented for additional analysis and are not a required part of the basic financial statements. We and the other auditors subjected the combining nonmajor fund statements and schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, based on our audit and the report of the other auditors, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We and the other auditors did not subject the introductory section and statistical tables to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

A handwritten signature in black ink that reads "Betty Montgomery". The script is cursive and fluid, with the first letters of each word being capitalized and prominent.

**Betty Montgomery**  
Auditor of State

June 11, 2004

# STARK COUNTY, OHIO

*Management Discussion and Analysis  
For the Year Ended December 31, 2003*

Our discussion and analysis of Stark County's financial performance provides an overview of the County's financial activities for the fiscal year ended December 31, 2003. Please read it in conjunction with the County's basic financial statements, which begin on page 15.

## ***FINANCIAL HIGHLIGHTS***

- The County's net assets increased \$7.1 million as a result of this year's operations. Net assets of our business-type activities increased by \$8.1 million, or 9.5 percent, and net assets of governmental activities decreased by \$1.0 million, or 0.6 percent.
- All revenues totaled \$225.6 million. General revenues accounted for \$65.1 million in revenue or 28.9 percent of all revenues. Program revenues in the form of charges for services and grants and contributions accounted for \$160.5 million or 71.1 percent of all revenues.
- Total assets of governmental activities increased by \$7.0 million while capital assets increased by \$9.5 million and current and other assets decreased by \$2.5 million.
- The County had \$201.8 million in expenses related to governmental activities: only \$136.1 million of these expenses was offset by program specific charges for services, grants and contributions. General revenues were \$64.7 million of which \$47.2 million was taxes with the remaining \$17.5 million from interest, grants, entitlements, and miscellaneous revenues.

## ***USING THIS ANNUAL FINANCIAL REPORT***

This annual financial report consists of a series of financial statements. The Statement of Net Assets and the Statement of Activities (on pages 15 and 16-17) provide information about the activities of the County as a whole and present a longer-term view of the County's finances. Fund financial statements begin on page 18. For governmental activities, these statements tell how these services were financed in the short-term as well as what remains for future spending. Fund financial statements also report the County's operations in more detail than the government-wide statements by providing information about the County's most financially significant funds.

## ***REPORTING THE COUNTY AS A WHOLE***

### ***The Statement of Net Assets and the Statement of Activities***

Our analysis of the County as a whole begins on page 15. One of the most important questions asked about the County's finances is, "Is the County as a whole better off or worse off as a result of the year's activities?" The Statement of Net Assets and the Statement of Activities report information about the County as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the *accrual basis of accounting*, which is similar to the accounting used by most private-sector companies. Accrual of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

# STARK COUNTY, OHIO

*Management Discussion and Analysis  
For the Year Ended December 31, 2003*

These two statements report the County's *net assets* and changes in them. You can think of the County's net assets, the difference between assets, what the citizens own, and liabilities, what the citizens owe, as one way to measure the County's financial health, or *financial position*. Over time, *increases or decreases* in the County's net assets are one indicator of whether its *financial health* is improving or deteriorating. You will need to consider other non-financial factors; however, such as changes in the County's property tax base, current property tax laws in Ohio restricting revenue growth, and the condition of the County's capital assets (land, roads, building, water and sewer lines etc.) to assess the *overall health* of the County.

In the Statement of Net Assets and the Statement of Activities, we divide the County into two types of activities:

***Governmental Activities:*** Most of the County's basic services are reported here, including human services, health, public safety, public works and general government. These services are funded primarily by taxes and intergovernmental revenues including federal and state grants and other shared revenues.

***Business-Type Activities:*** The County charges a fee to customers to help cover all or most of the cost of certain services it provides. The County's water and sewer operations are reported here.

## ***REPORTING THE COUNTY'S MOST SIGNIFICANT FUNDS***

### ***Fund Financial Statement***

Our analysis of the County's major funds begins on page 18. The fund financial statements provide detailed information about the most significant funds, not the County as a whole. Some funds are required to be established by State law. However, the Board of Commissioners establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money. The County's three kinds of funds, governmental, proprietary and fiduciary use different accounting approaches.

***Governmental funds:*** Most of the County's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called *modified accrual* accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed *short-term view* of the County's general government operations and the basic services it provides. Governmental fund information helps one determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. We describe the relationship (or differences) between governmental *activities* (reported in the Statement of Net Assets and the Statement of Activities) and governmental *funds* in a reconciliation alongside the fund financial statements.

***Proprietary funds:*** When the County charges customers for the full cost of the services it provides whether to outside customers or to other units of the County, these services are reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Assets and the Statement of Activities. In fact, the County's enterprise funds (a component of proprietary funds) are the same as the business-type activities we report in the government-wide statements but provide more detail and additional information, such as cash flows, for proprietary funds. We use internal service funds, such as the County's Health Insurance and Workers' Compensation Insurance funds, (the other component of proprietary funds) to report activities that provide insurance to the County's other programs and activities.

# STARK COUNTY, OHIO

Management Discussion and Analysis  
For the Year Ended December 31, 2003

**Fiduciary funds:** Fiduciary funds are used to account for resources held for the benefit of parties outside the County. They are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The County's fiduciary funds are private purpose trust and agency.

## THE COUNTY AS A WHOLE

The *Statement of Net Assets* provides the perspective of the County as a whole. Table 1 provides a summary of the County's net assets for 2003 compared to 2002:

**Table 1**  
*Net Assets*  
(In Millions)

|   | <i>Governmental Activities</i> |                 | <i>Business-Type Activities</i> |                 | <i>Total</i>    |                 |
|---|--------------------------------|-----------------|---------------------------------|-----------------|-----------------|-----------------|
|   | <i>2003</i>                    | <i>2002</i>     | <i>2003</i>                     | <i>2002</i>     | <i>2003</i>     | <i>2002</i>     |
| <b>Assets</b>                             |                                |                 |                                 |                 |                 |                 |
| <i>Current &amp; Other Assets</i>         | \$ 179.3                       | \$ 181.8        | \$ 23.5                         | \$ 20.6         | \$ 202.8        | \$ 202.4        |
| <i>Capital Assets, Net</i>                | <u>59.0</u>                    | <u>49.5</u>     | <u>112.4</u>                    | <u>103.6</u>    | <u>171.4</u>    | <u>153.1</u>    |
| <b>Total Assets</b>                       | <u>\$ 238.3</u>                | <u>\$ 231.3</u> | <u>\$ 135.9</u>                 | <u>\$ 124.2</u> | <u>\$ 374.2</u> | <u>\$ 355.5</u> |
| <b>Liabilities</b>                        |                                |                 |                                 |                 |                 |                 |
| <i>Current &amp; Other Liabilities</i>    | \$ 69.1                        | \$ 61.1         | \$ 7.9                          | \$ 2.8          | \$ 77.0         | \$ 63.9         |
| <i>Long Term Liabilities:</i>             |                                |                 |                                 |                 |                 |                 |
| <i>Due Within One Year</i>                | 4.3                            | 4.5             | 1.5                             | 1.3             | 5.8             | 5.8             |
| <i>Due Within More Than One</i>           | <u>5.7</u>                     | <u>5.5</u>      | <u>33.4</u>                     | <u>35.1</u>     | <u>39.1</u>     | <u>40.6</u>     |
| <b>Total Liabilities</b>                  | <u>79.1</u>                    | <u>71.1</u>     | <u>42.8</u>                     | <u>39.2</u>     | <u>121.9</u>    | <u>110.3</u>    |
| <b>Net Assets</b>                         |                                |                 |                                 |                 |                 |                 |
| <i>Invested in Capital Assets, Net of</i> |                                |                 |                                 |                 |                 |                 |
| <i>Related Debt</i>                       | 58.5                           | 49.4            | 71.9                            | 66.3            | 130.4           | 115.7           |
| <i>Restricted for:</i>                    |                                |                 |                                 |                 |                 |                 |
| <i>Capital Projects</i>                   | 0.7                            | 0.6             | -                               | -               | 0.7             | 0.6             |
| <i>Debt Service</i>                       | 1.3                            | 1.5             | -                               | -               | 1.3             | 1.5             |
| <i>Other Purposes</i>                     | 69.2                           | 77.2            | -                               | -               | 69.2            | 77.2            |
| <i>Unrestricted</i>                       | <u>29.5</u>                    | <u>31.5</u>     | <u>21.2</u>                     | <u>18.7</u>     | <u>50.7</u>     | <u>50.2</u>     |
| <b>Total Net Assets</b>                   | <u>\$ 159.2</u>                | <u>\$ 160.2</u> | <u>\$ 93.1</u>                  | <u>\$ 85.0</u>  | <u>\$ 252.3</u> | <u>\$ 245.2</u> |

Net assets may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$252.3 million ( \$159.2 million in governmental activities and \$93.1 million in business-type activities) at the close of the year. The County's *combined* net assets changed from a year ago, increasing from \$245.2 million to \$252.3 million. Of which the County's governmental activities decreased by 0.6 percent ( \$160.2 million compared to \$159.2 million) and the County's business-type activities increased by 9.5 percent ( \$85.0 million compared to \$93.1 million).

## **STARK COUNTY, OHIO**

*Management Discussion and Analysis  
For the Year Ended December 31, 2003*

The County's net assets are reflected in three categories, Invested in Capital Assets, Net of Related Debt, Restricted, and Unrestricted.

The largest portion of the County's net assets ( 51.7 percent) reflects its investment in capital assets, (e.g., land, building, machinery, and equipment), net of related debt. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since capital assets themselves cannot be used to pay these liabilities.

An additional portion of the County's net assets ( 28.2 percent) represents resources that are subject to external restrictions on how they may be used.

The remaining balance of unrestricted net assets ( \$50.7 million) may be used to meet the County's ongoing obligations to its citizens and creditors.

At the end of the current fiscal year, the County is able to report positive balances in all three categories of net assets, both for the County as a whole, as well as for its separate governmental and business-type activities. The same was true for the prior year.



# STARK COUNTY, OHIO

Management Discussion and Analysis  
For the Year Ended December 31, 2003

Table 2 shows the changes in net assets for the year ended December 31, 2003.

**Table 2**  
**Changes in Net Assets**  
**(In Millions)**

|   | <i>Governmental<br/>Activities</i> |               | <i>Business-Type<br/>Activities</i> |                 | <i>Total</i>  |                 |
|---|------------------------------------|---------------|-------------------------------------|-----------------|---------------|-----------------|
|   | <u>2003</u>                        | <u>2002</u>   | <u>2003</u>                         | <u>2002</u>     | <u>2003</u>   | <u>2002</u>     |
| <b>Program Revenues</b>                       |                                    |               |                                     |                 |               |                 |
| Charges for Services                          | \$ 26.3                            | \$ 24.7       | \$ 16.6                             | \$ 16.1         | \$ 42.9       | \$ 40.8         |
| Operating Grants, Contributions, and Interest | 104.0                              | 106.6         | -                                   | -               | 104.0         | 106.6           |
| Capital Grants and Contributions              | 5.8                                | 9.7           | 7.8                                 | 2.8             | 13.6          | 12.5            |
| <b>Total Program Revenues</b>                 | <u>136.1</u>                       | <u>141.0</u>  | <u>24.4</u>                         | <u>18.9</u>     | <u>160.5</u>  | <u>159.9</u>    |
| <b>General Revenues</b>                       |                                    |               |                                     |                 |               |                 |
| Property Taxes                                | 41.7                               | 42.2          | -                                   | -               | 41.7          | 42.2            |
| Sales Tax                                     | 5.5                                | 0.3           |                                     |                 | 5.5           | 0.3             |
| Grants and Entitlements                       | 11.9                               | 13.2          | -                                   | -               | 11.9          | 13.2            |
| Investment Earnings                           | 2.0                                | 3.9           | 0.1                                 | 0.2             | 2.1           | 4.1             |
| Miscellaneous                                 | 3.6                                | 5.1           | 0.3                                 | 0.3             | 3.9           | 5.4             |
| <b>Total General Revenues</b>                 | <u>64.7</u>                        | <u>64.7</u>   | <u>0.4</u>                          | <u>0.5</u>      | <u>65.1</u>   | <u>65.2</u>     |
| <b>Total Revenues</b>                         | <u>200.8</u>                       | <u>205.7</u>  | <u>24.8</u>                         | <u>19.4</u>     | <u>225.6</u>  | <u>225.1</u>    |
| <b>Program Expenses</b>                       |                                    |               |                                     |                 |               |                 |
| General Government:                           |                                    |               |                                     |                 |               |                 |
| Legislative and Executive                     | 18.1                               | 18.4          | -                                   | -               | 18.1          | 18.4            |
| Judicial                                      | 12.3                               | 13.3          | -                                   | -               | 12.3          | 13.3            |
| Public Safety                                 | 20.0                               | 19.8          | -                                   | -               | 20.0          | 19.8            |
| Public Works                                  | 13.4                               | 13.0          | -                                   | -               | 13.4          | 13.0            |
| Health  | 64.5                               | 67.8          | -                                   | -               | 64.5          | 67.8            |
| Human Services                                | 62.6                               | 64.8          | -                                   | -               | 62.6          | 64.8            |
| Other   | 1.9                                | 1.7           | -                                   | -               | 1.9           | 1.7             |
| Intergovernmental                             | 8.8                                | 10.2          | -                                   | -               | 8.8           | 10.2            |
| Interest and Fiscal Charges                   | 0.2                                | 0.2           | -                                   | -               | 0.2           | 0.2             |
| Sewer   | -                                  | -             | 16.1                                | 16.6            | 16.1          | 16.6            |
| Water   | -                                  | -             | 0.6                                 | 0.5             | 0.6           | 0.5             |
| Molly   | -                                  | -             | -                                   | 0.1             | -             | 0.1             |
| Nist  | -                                  | -             | -                                   | 0.1             | -             | 0.1             |
| <b>Total Program Expenses</b>                 | <u>201.8</u>                       | <u>209.2</u>  | <u>16.7</u>                         | <u>17.3</u>     | <u>218.5</u>  | <u>226.5</u>    |
| <b>Excess (Deficiency) before Transfers</b>   | (1.0)                              | (3.5)         | 8.1                                 | 2.1             | 7.1           | (1.4)           |
| Transfers                                     | -                                  | 4.1           | -                                   | (4.1)           | -             | -               |
| <b>Increase (Decrease) in Net Assets</b>      | <u>\$ (1.0)</u>                    | <u>\$ 0.6</u> | <u>\$ 8.1</u>                       | <u>\$ (2.0)</u> | <u>\$ 7.1</u> | <u>\$ (1.4)</u> |

# STARK COUNTY, OHIO

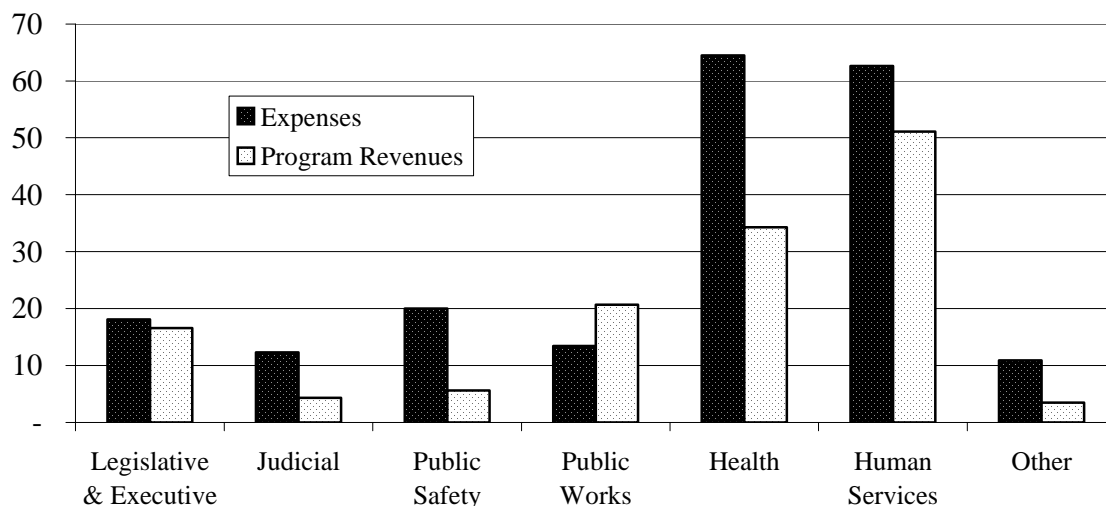
*Management Discussion and Analysis  
For the Year Ended December 31, 2003*

## ***Governmental Activities***

Governmental activities decreased the County's net assets by \$1.0 million. Key elements of this change are as follows:

- All revenues decreased, with the exception of charges for services and sales tax revenue which increased by \$1.6 and \$5.2 million, respectively. Charges for services increased mainly due to increases in Sheriff policing contracts with other subdivisions, increase in volume in the Recorder's office, and additional fees imposed by the courts on foreclosures. The increase in sales tax revenue is attributed to the passage of a one-half percent sales tax effective July 1, 2003.
- The overall decrease of \$4.9 million in revenues was mainly attributable to several large fluctuations from the prior year. Capital grants for governmental activities decreased by \$3.9 million, mostly as a result of several large projects incurring a majority of their expenditures in 2002. These included the 12<sup>th</sup>/13<sup>th</sup> Street Connector Project and Elton Street Resurfacing.
- Investment earnings decreased \$1.9 million ( 48.7 percent) due to significant decreases in interest rates.
- Expenses decreased \$7.4 million ( 3.5 percent). This demonstrates the County's efforts to contain costs during this economic downturn.

***Graph 3***  
***Expenses and Program Revenues 2003***  
***Governmental Activities (Amounts in Millions)***



The health program accounted for \$64.5 million or 32.0 percent of total governmental expenses. The next largest program was human services, accounting for \$62.6 million or 31.0 percent of the total expenses for governmental activities.

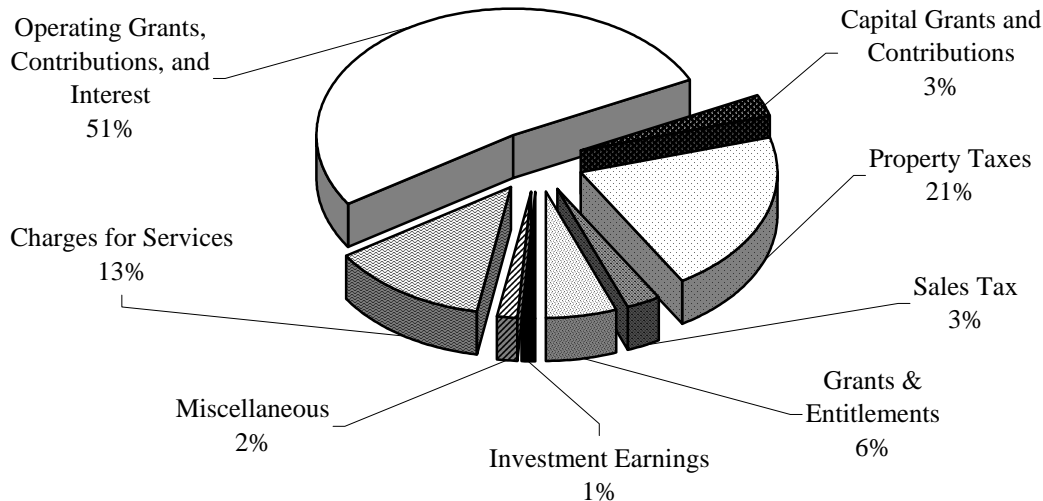
# STARK COUNTY, OHIO

*Management Discussion and Analysis  
For the Year Ended December 31, 2003*

Current year expenses were 100.5 percent of current year revenues. This percentage has risen compared with 99.7 percent in 2002 because of the decline in revenues.

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**Graph 4**  
*Revenues by Source 2003  
Governmental Activities*



Operating grants were the largest type of program revenue, accounting for \$104.0 million or 76.4 percent of total governmental activities program revenues. The major recipients of intergovernmental program revenues were the Board of MRDD \$8.6 million, Public Assistance \$37.3 million, the Children Services Board \$12.2 million and the Mental Health Board \$18.5 million. Direct charges to users of governmental services, another type of program revenue, made up \$26.3 million or 19.3 percent of total governmental revenues. These charges include fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, and licenses and permits.

Property tax revenues account for \$41.7 million or 20.8 percent of total revenues for governmental activities. The major recipients of property tax revenues are the Board of MRDD \$18.2 million, the Children Services Board \$5.3 million, the Mental Health Board \$5.1 million and the General Fund \$12.6 million.

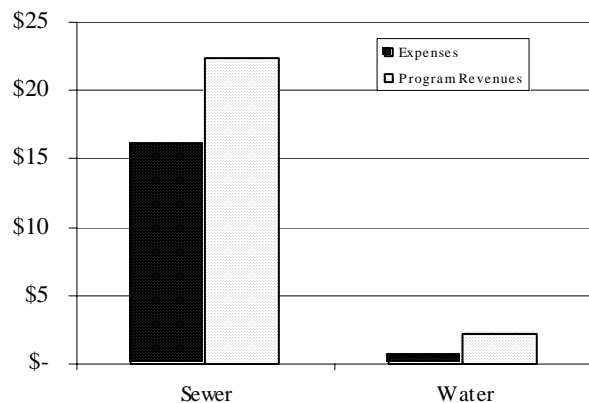
# STARK COUNTY, OHIO

Management Discussion and Analysis  
For the Year Ended December 31, 2003

## Business-type Activities

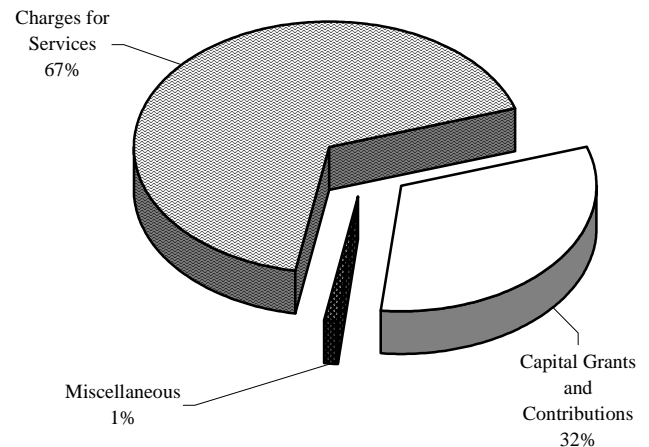
**Graph 5**

*Expenses and Program Revenues 2003  
Business-type Activities (Amounts in Millions)*



**Graph 6**

*Revenues by Source 2003  
Business-type Activities*



Capital grants and contributions for business-type activities increased by 178.6 percent when compared to 2002. The majority of this was due to an increase of \$3.5 million in contributions of capital in the form of sewer lines from private developers. Also, a water project is being completed through the use of special assessments collected from the property owners who will benefit from the project. These assessments were \$1.2 million.

## FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

### Governmental Funds

The focus of the County's governmental funds is to provide information on near-term receipts, disbursements, and balances of spendable resources. Such information is useful in assessing the County's financial requirements. In particular, unreserved fund balance may serve as a useful measure of a County's net resources available for spending at the end of the calendar year.

As of the end of the current year, the County's governmental funds reported combined ending fund balances of \$69.5 million. \$55.1 million of this total represents unreserved fund balance, which is available for appropriation at the government's discretion within certain legal constraints and purposes restrictions. The remainder of fund balance is reserved to indicate that it is not available for new spending. While a large amount of the governmental fund balances are not reserved in the governmental fund statements, they lead to restricted net assets on the Statement of Net Assets due to their being restricted for use for a particular purpose mandated by the source of the resources such as the State or Federal government or the tax levy.

# **STARK COUNTY, OHIO**

*Management Discussion and Analysis  
For the Year Ended December 31, 2003*

The general fund is the chief operating fund of the County. At the end of the current fiscal year, unreserved fund balance of the general fund was \$9.1 million with a total fund balance of \$13.0 million. Unreserved fund balance represents 20.4 percent of expenditures. This is one measurement of the general fund's liquidity. The fund balance of the general fund increased by 0.8 million. Key factors for this incline include but are not limited to the passage of the sales tax levy, a decrease in expenditures, a decrease in the amount of local government funding received by the state and a decrease in investment revenues due to both lower interest rates and lower balances to invest.

The mental retardation and developmental disabilities fund balance decreased by \$5.0 million. This is due to both a decrease in state and federal monies of \$1.5 million and an increase in expenditures of \$3.5 million.

The mental health board fund balance increased by \$2.0 million primarily due to a decrease in expenditures.

The childrens' services fund balance decreased by \$3.7 million. This is mainly attributable to both a decrease in state and federal monies of \$1 million and an increase in expenditures of \$2 million.

The public assistance fund balance increased by \$1.2 million as compared to a \$4.1 million decrease in 2002. This is due to both an increase in state and federal monies of \$5.2 million and a decrease in expenditures of \$1.6 million.

## ***Proprietary Funds***

The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net assets of the sewer fund at the end of the year amounted to \$18.3 million. The total growth in net assets in this fund was \$6.4 million. This is due largely to the capital contributions.

## ***GENERAL FUND BUDGETING HIGHLIGHTS***

Differences between the original budget and the final amended budget were relatively minor (\$4.5 million increase in appropriations). \$1.7 million in increases was allocated to the Sheriff's office. This was done after the passage of the sales tax. These monies were used to reinstate deputies who were laid-off due to budget constraints prior to the passage of the sales tax levy.

Of the \$4.5 million increase to appropriations, \$3.6 million was to be funded due to changes in the Certificate of Estimated Resources. The remaining \$0.9 million was to be budgeted from available fund balances in the citizens building and unclaimed monies funds, both of which are reported as part of the general fund for reporting purposes.

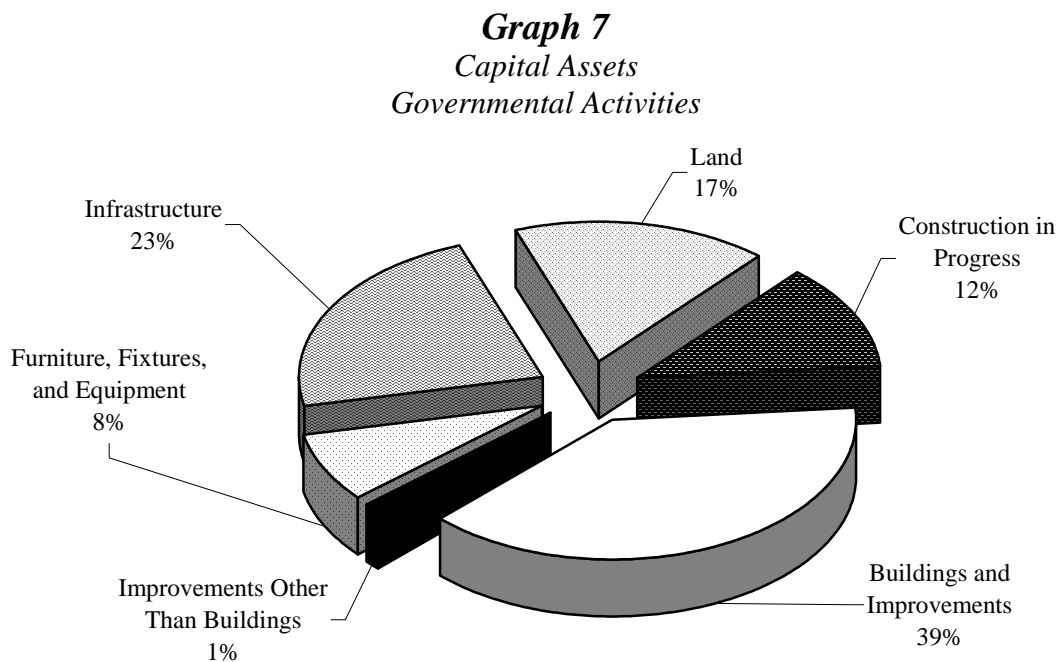
# STARK COUNTY, OHIO

*Management Discussion and Analysis  
For the Year Ended December 31, 2003*

## **CAPITAL ASSET AND DEBT ADMINISTRATION**

### ***Capital Assets***

The County's investment in capital assets for its governmental and business type activities as of December 31, 2003 amounts to \$171.6 million (net of accumulated depreciation). This investment in capital assets includes, land, buildings, improvements, furniture, fixtures, and equipment, infrastructure, and construction in progress. The total increase in the County's investment in capital assets for the current fiscal year was 12.1 percent (a 19.6 percent increase in governmental activities and a 8.5 percent increase for business-type activities). Infrastructure accounted for 93 percent of the capital assets reported in business-type activities. The following schedule represents the allocation of capital assets in the governmental activities.



Major capital asset events during the current fiscal year included the following:

- Renovations were completed on the County courthouse and clocktower, and the County office building restrooms.
- The Engineer's office completed the 12<sup>th</sup>/13<sup>th</sup> Street connector project and the Carl Street storm sewer project.
- The Sanitary Engineer's Office completed a project for additional lines in Canton Township. They also completed a project for site improvements, meters, and radio telemetry at thirty-five metering sites.

# STARK COUNTY, OHIO

Management Discussion and Analysis  
For the Year Ended December 31, 2003

- Various other street, storm sewer, bridge, building renovation and sanitary sewer projects were underway at year end in Construction in Progress and totaled \$7.2 million in the Governmental Activities and \$3.1 million in the Business-Type Activities.

**Table 8**  
*Capital Assets at December 31*  
*(Net of Accumulated Depreciation)*  
*(In Millions)*

|   | <i>Governmental<br/>Activities</i> |                       | <i>Business-Type<br/>Activities</i> |                        | <i>Total</i>           |                        |
|---|------------------------------------|-----------------------|-------------------------------------|------------------------|------------------------|------------------------|
|   | <i>2003</i>                        | <i>2002</i>           | <i>2003</i>                         | <i>2002</i>            | <i>2003</i>            | <i>2002</i>            |
| <i>Land</i>                               | \$ 10.0                            | \$ 9.4                | \$ 0.6                              | \$ 0.4                 | \$ 10.6                | \$ 9.8                 |
| <i>Construction in Progress</i>           | 7.2                                | 9.1                   | 3.1                                 | 1.3                    | 10.3                   | 10.4                   |
| <i>Buildings and Improvements</i>         | 23.1                               | 23.3                  | 2.3                                 | 1.9                    | 25.4                   | 25.2                   |
| <i>Improvements Other Than Buildings</i>  | 0.6                                | 0.5                   | 1.0                                 | -                      | 1.6                    | 0.5                    |
| <i>Furniture, Fixtures, and Equipment</i> | 4.8                                | 5.3                   | 1.1                                 | 0.7                    | 5.9                    | 6.0                    |
| <i>Infrastructure</i>                     | 13.5                               | 1.9                   | 104.3                               | 99.3                   | 117.8                  | 101.2                  |
| <b><i>Total Capital Assets</i></b>        | <b><u>\$ 59.2</u></b>              | <b><u>\$ 49.5</u></b> | <b><u>\$ 112.4</u></b>              | <b><u>\$ 103.6</u></b> | <b><u>\$ 171.6</u></b> | <b><u>\$ 153.1</u></b> |

Additional information on the County's capital assets can be found in Note 9.

## **Debt**

The following table summarizes the County's long-term obligations outstanding.

**Table 9**  
*Outstanding Long-Term Obligations at December 31*  
*(In Millions)*

|                                 | <i>Governmental<br/>Activities</i> |                       | <i>Business-Type<br/>Activities</i> |                       | <i>Total</i>          |                       |
|---------------------------------|------------------------------------|-----------------------|-------------------------------------|-----------------------|-----------------------|-----------------------|
|                                 | <i>2003</i>                        | <i>2002</i>           | <i>2003</i>                         | <i>2002</i>           | <i>2003</i>           | <i>2002</i>           |
| <i>General Obligation Bonds</i> | \$ -                               | \$ -                  | \$ 17.0                             | \$ 17.6               | \$ 17.0               | \$ 17.6               |
| <i>Special Assessment Bonds</i> | 2.7                                | 3.0                   | -                                   | -                     | 2.7                   | 3.0                   |
| <i>OWDA Loans</i>               | -                                  | -                     | 16.9                                | 17.6                  | 16.9                  | 17.6                  |
| <i>OPWC Loans</i>               | -                                  | -                     | 0.8                                 | 0.9                   | 0.8                   | 0.9                   |
| <i>Capital Leases</i>           | 0.5                                | 0.2                   | -                                   | -                     | 0.5                   | 0.2                   |
| <i>Compensated Absences</i>     | 6.8                                | 6.8                   | 0.2                                 | 0.3                   | 7.0                   | 7.1                   |
| <b><i>Total</i></b>             | <b><u>\$ 10.0</u></b>              | <b><u>\$ 10.0</u></b> | <b><u>\$ 34.9</u></b>               | <b><u>\$ 36.4</u></b> | <b><u>\$ 44.9</u></b> | <b><u>\$ 46.4</u></b> |

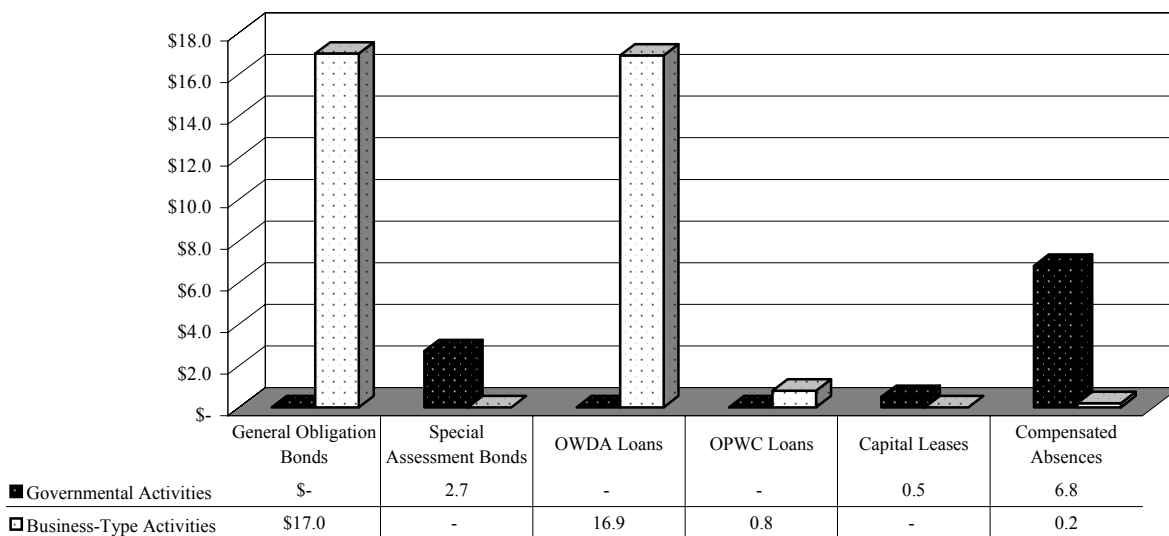
# STARK COUNTY, OHIO

*Management Discussion and Analysis  
For the Year Ended December 31, 2003*

The County's overall legal debt margin was \$157.8 million at December 31, 2003. The County's unvoted legal debt margin was \$63.7 million at December 31, 2003.

At December 31, 2003, the County had outstanding long-term obligations in the amount of \$10.0 million for the governmental activities and \$34.9 million for the business-type activities. The breakout on debt is presented in the graph below.

**Graph 10**  
*Total Outstanding Debt by Type  
(Dollar Value in Millions)*



The County's general obligation bond rating is A3 from Moody's. Other obligations include accrued vacation pay and sick leave. More detailed information about the County's long-term liabilities is presented in the notes to the basic financial statements.

## **CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Brant Luther, County Auditor, Stark County, 110 Central Plaza South, Suite 220, Canton, Ohio 44702, or visit our website at [www.auditor.co.stark.oh.us](http://www.auditor.co.stark.oh.us).



# STARK COUNTY, OHIO

## Statement of Net Assets

December 31, 2003

|   | Primary Government         |                             |                       | Component Units     |                                |
|---|----------------------------|-----------------------------|-----------------------|---------------------|--------------------------------|
|   | Governmental<br>Activities | Business-Type<br>Activities | Total                 | Stark County<br>TID | Stark County<br>Port Authority |
| <b>Assets</b>   |                            |                             |                       |                     |                                |
| Cash and Cash Equivalents                             | \$ 70,428,135              | \$ 12,696,013               | \$ 83,124,148         | \$ -                | \$ -                           |
| Cash and Cash Equivalents in Segregated Accounts      | 1,046,313                  | 8,991                       | 1,055,304             | 1,260,295           | 599,947                        |
| Cash and Cash Equivalents with Fiscal & Escrow Agents | 299,410                    | 184,619                     | 484,029               | -                   | -                              |
| Materials and Supplies Inventory                      | 1,645,893                  | 2,769                       | 1,648,662             | -                   | -                              |
| Accrued Interest Receivable                           | 432,813                    | -                           | 432,813               | -                   | -                              |
| Accounts Receivable                                   | 540,678                    | 2,250,906                   | 2,791,584             | -                   | -                              |
| Internal Balances                                     | 35,880                     | (35,880)                    | -                     | -                   | -                              |
| Intergovernmental Receivable                          | 38,697,782                 | -                           | 38,697,782            | -                   | -                              |
| Prepaid Items   | 1,034,346                  | 65,381                      | 1,099,727             | -                   | -                              |
| Sales Taxes Receivable                                | 2,856,935                  | -                           | 2,856,935             | -                   | -                              |
| Property Taxes Receivable                             | 56,885,833                 | -                           | 56,885,833            | -                   | -                              |
| Special Assessments Receivable                        | 3,727,690                  | 8,313,290                   | 12,040,980            | -                   | -                              |
| Loans Receivable                                      | 1,674,733                  | -                           | 1,674,733             | -                   | -                              |
| Land and Construction in Progress                     | 17,195,342                 | 3,654,120                   | 20,849,462            | -                   | 157,000                        |
| Depreciable Capital Assets, Net                       | <u>41,850,216</u>          | <u>108,760,584</u>          | <u>150,610,800</u>    | <u>-</u>            | <u>-</u>                       |
| <b>Total Assets</b>                                   | <u>\$ 238,351,999</u>      | <u>\$ 135,900,793</u>       | <u>\$ 374,252,792</u> | <u>\$ 1,260,295</u> | <u>\$ 756,947</u>              |
| <b>Liabilities</b>                                    |                            |                             |                       |                     |                                |
| Accounts Payable                                      | \$ 6,328,424               | \$ 706,259                  | \$ 7,034,683          | \$ 392,641          | \$ 34,806                      |
| Accrued Wages   | 2,841,992                  | 112,959                     | 2,954,951             | -                   | -                              |
| Contracts Payable                                     | 759,904                    | 918,794                     | 1,678,698             | -                   | -                              |
| Intergovernmental Payable                             | 2,236,910                  | 64,017                      | 2,300,927             | -                   | -                              |
| Accrued Interest Payable                              | 13,968                     | -                           | 13,968                | -                   | -                              |
| Retainage Payable                                     | 299,410                    | 184,619                     | 484,029               | -                   | -                              |
| Claims Payable  | 2,822,617                  | -                           | 2,822,617             | -                   | -                              |
| Deferred Revenue                                      | 53,843,890                 | -                           | 53,843,890            | -                   | -                              |
| Notes Payable   | -                          | 5,870,000                   | 5,870,000             | -                   | -                              |
| CIC Loans Payable                                     | -                          | -                           | -                     | -                   | 50,000                         |
| Long Term Liabilities Due Within One Year             | 4,287,385                  | 1,541,567                   | 5,828,952             | -                   | -                              |
| Long Term Liabilities Due Within More Than One Year   | <u>5,680,660</u>           | <u>33,419,083</u>           | <u>39,099,743</u>     | <u>-</u>            | <u>-</u>                       |
| <b>Total Liabilities</b>                              | <u>79,115,160</u>          | <u>42,817,298</u>           | <u>121,932,458</u>    | <u>392,641</u>      | <u>84,806</u>                  |
| <b>Net Assets</b>                                     |                            |                             |                       |                     |                                |
| Invested in Capital Assets, Net of Related Debt       | 58,545,669                 | 71,905,106                  | 130,450,775           | -                   | 157,000                        |
| Restricted for:                                       |                            |                             |                       |                     |                                |
| Capital Projects                                      | 670,229                    | -                           | 670,229               | -                   | -                              |
| Debt Service  | 1,292,072                  | -                           | 1,292,072             | -                   | -                              |
| Other Purposes  | 69,179,655                 | -                           | 69,179,655            | -                   | -                              |
| Unrestricted  | <u>29,549,214</u>          | <u>21,178,389</u>           | <u>50,727,603</u>     | <u>867,654</u>      | <u>515,141</u>                 |
| <b>Total Net Assets</b>                               | <u>\$ 159,236,839</u>      | <u>\$ 93,083,495</u>        | <u>\$ 252,320,334</u> | <u>\$ 867,654</u>   | <u>\$ 672,141</u>              |

See accompanying notes to the basic financial statements

# STARK COUNTY, OHIO

## Statement of Activities

For the Year Ended December 31, 2003

| Function/Program                      | Expenses              | Program Revenues                  |  |                                     |
|---------------------------------------|-----------------------|-----------------------------------|--|-------------------------------------|
|                                       |                       | Charges for<br>Services and Sales | Operating Grants,<br>Contributions<br>and Interest | Capital Grants<br>and Contributions |
| <b>Primary Government</b>             |                       |                                   |  |                                     |
| Governmental Activities:              |                       |                                   |  |                                     |
| General Government:                   |                       |                                   |  |                                     |
| Legislative and Executive             | \$ 18,088,590         | \$ 15,840,691                     | \$ 732,770   | \$ 65,779                           |
| Judicial                              | 12,263,463            | 4,073,344                         | 220,426  | -                                   |
| Public Safety                         | 20,021,976            | 3,426,905                         | 2,200,360  | -                                   |
| Public Works                          | 13,432,897            | 125,000                           | 14,785,049   | 5,743,247                           |
| Health                                | 64,499,775            | 1,231,540                         | 33,075,438   | -                                   |
| Human Services                        | 62,574,465            | 1,474,535                         | 49,673,289   | -                                   |
| Conservation and Recreation           | 29,200                | -                                 | -  | -                                   |
| Other                                 | 1,916,627             | -                                 | -  | -                                   |
| Intergovernmental                     | 8,766,802             | 89,791                            | 3,346,021  | -                                   |
| Interest and Fiscal Charges           | <u>209,671</u>        | <u>-</u>                          | <u>-</u>   | <u>40,238</u>                       |
| <b>Total Governmental Activities</b>  | <u>201,803,466</u>    | <u>26,261,806</u>                 | <u>104,033,353</u>                                 | <u>5,849,264</u>                    |
| <b>Business-Type Activities:</b>      |                       |                                   |  |                                     |
| Sewer                                 | 16,150,958            | 16,099,037                        | -  | 6,178,946                           |
| Water                                 | 620,500               | 542,240                           | -  | 1,653,011                           |
| Molly                                 | <u>2,067</u>          | <u>-</u>                          | <u>-</u>   | <u>-</u>                            |
| <b>Total Business-Type Activities</b> | <u>16,773,525</u>     | <u>16,641,277</u>                 | <u>-</u>   | <u>7,831,957</u>                    |
| <b>Total - Primary Government</b>     | <u>\$ 218,576,991</u> | <u>\$ 42,903,083</u>              | <u>\$ 104,033,353</u>                              | <u>\$ 13,681,221</u>                |
| <b>Component Units</b>                |                       |                                   |  |                                     |
| Stark County TID                      | 1,545,909             | 339,948                           | -  | 351,060                             |
| Stark County Port Authority           | <u>199,921</u>        | <u>8,600</u>                      | <u>-</u>   | <u>-</u>                            |
| <b>Totals - Component Units</b>       | \$ 1,745,830          | \$ 348,548                        | \$ -   | \$ 351,060                          |

### General Revenues

Property Taxes Levied for:

General Purposes

MRDD

Emergency Services

Mental Health

Children's Services

Sales Tax

Grants and Entitlements not Restricted to Specific Programs

Gain on Sale of Capital Asset

Investment Earnings

Miscellaneous

### Total General Revenues

### Change in Net Assets

Net Assets Beginning of Year - (See Note 18)

Net Assets End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Assets

| <u>Primary Government</u> |                      |                       | <u>Component Units</u> |                       |
|---------------------------|----------------------|-----------------------|------------------------|-----------------------|
| <u>Governmental</u>       | <u>Business-Type</u> |                       | <u>Stark County</u>    | <u>Stark County</u>   |
| <u>Activities</u>         | <u>Activities</u>    | <u>Total</u>          | <u>TID</u>             | <u>Port Authority</u> |
| \$ (1,449,350)            | \$ -                 | \$ (1,449,350)        | \$ -                   | \$ -                  |
| (7,969,693)               | -                    | (7,969,693)           | -                      | -                     |
| (14,394,711)              | -                    | (14,394,711)          | -                      | -                     |
| 7,220,399                 | -                    | 7,220,399             | -                      | -                     |
| (30,192,797)              | -                    | (30,192,797)          | -                      | -                     |
| (11,426,641)              | -                    | (11,426,641)          | -                      | -                     |
| (29,200)                  | -                    | (29,200)              | -                      | -                     |
| (1,916,627)               | -                    | (1,916,627)           | -                      | -                     |
| (5,330,990)               | -                    | (5,330,990)           | -                      | -                     |
| <u>(169,433)</u>          | <u>-</u>             | <u>(169,433)</u>      | <u>-</u>               | <u>-</u>              |
| <u>(65,659,043)</u>       | <u>-</u>             | <u>(65,659,043)</u>   | <u>-</u>               | <u>-</u>              |
| -                         | 6,127,025            | 6,127,025             | -                      | -                     |
| -                         | 1,574,751            | 1,574,751             | -                      | -                     |
| <u>-</u>                  | <u>(2,067)</u>       | <u>(2,067)</u>        | <u>-</u>               | <u>-</u>              |
| <u>-</u>                  | <u>7,699,709</u>     | <u>7,699,709</u>      | <u>-</u>               | <u>-</u>              |
| <u>(65,659,043)</u>       | <u>7,699,709</u>     | <u>(57,959,334)</u>   | <u>-</u>               | <u>-</u>              |
| -                         | -                    | -                     | (854,901)              | -                     |
| <u>-</u>                  | <u>-</u>             | <u>-</u>              | <u>-</u>               | <u>(191,321)</u>      |
| <u>-</u>                  | <u>-</u>             | <u>-</u>              | <u>(854,901)</u>       | <u>(191,321)</u>      |
| 12,603,356                | -                    | 12,603,356            | -                      | -                     |
| 18,218,265                | -                    | 18,218,265            | -                      | -                     |
| 502,487                   | -                    | 502,487               | -                      | -                     |
| 5,101,318                 | -                    | 5,101,318             | -                      | -                     |
| 5,315,963                 | -                    | 5,315,963             | -                      | -                     |
| 5,459,627                 | -                    | 5,459,627             | -                      | -                     |
| 11,864,912                | -                    | 11,864,912            | -                      | -                     |
| 8,254                     | -                    | 8,254                 | -                      | -                     |
| 1,978,888                 | 85,145               | 2,064,033             | 1,701                  | 4,075                 |
| <u>3,564,674</u>          | <u>246,560</u>       | <u>3,811,234</u>      | <u>-</u>               | <u>98,000</u>         |
| 64,617,744                | 331,705              | 64,949,449            | 1,701                  | 102,075               |
| <u>(1,041,299)</u>        | <u>8,031,414</u>     | <u>6,990,115</u>      | <u>(853,200)</u>       | <u>(89,246)</u>       |
| <u>160,278,138</u>        | <u>85,052,081</u>    | <u>245,330,219</u>    | <u>1,720,854</u>       | <u>761,387</u>        |
| <u>\$ 159,236,839</u>     | <u>\$ 93,083,495</u> | <u>\$ 252,320,334</u> | <u>\$ 867,654</u>      | <u>\$ 672,141</u>     |

# STARK COUNTY, OHIO

## Balance Sheet

### Governmental Funds

December 31, 2003

|   | Mental Retardation and |                               |                      |                        |                      |
|---|------------------------|-------------------------------|----------------------|------------------------|----------------------|
|   | General                | Developmental<br>Disabilities | Mental<br>Health     | Children's<br>Services | Public<br>Assistance |
| <b>Assets</b>   |                        |                               |                      |                        |                      |
| Cash and Cash Equivalents                             | \$ 10,298,827          | \$ 11,064,110                 | \$ 3,527,816         | \$ 3,995,946           | \$ 8,387,928         |
| Cash and Cash Equivalents in Segregated Accounts      | 958,712                | -                             | -                    | 87,601                 | -                    |
| Cash and Cash Equivalents with Fiscal & Escrow Agents | -                      | -                             | -                    | -                      | -                    |
| Property Taxes Receivable                             | 14,575,787             | 30,500,004                    | 5,452,907            | 5,746,865              | -                    |
| Sales Taxes Receivable                                | 2,856,935              | -                             | -                    | -                      | -                    |
| Accounts Receivable                                   | 180,712                | 4,369                         | 83,143               | -                      | -                    |
| Special Assessments Receivable                        | -                      | -                             | -                    | -                      | -                    |
| Due from Other Funds                                  | -                      | -                             | -                    | -                      | 2,119,420            |
| Intergovernmental Receivable                          | 3,988,789              | 304,930                       | 7,120,475            | 4,103,489              | 13,298,752           |
| Accrued Interest Receivable                           | 432,813                | -                             | -                    | -                      | -                    |
| Materials and Supplies Inventory                      | 517,912                | 106,929                       | 359                  | -                      | 30,075               |
| Loans Receivable                                      | -                      | -                             | -                    | -                      | -                    |
| Prepaid Items   | <u>335,777</u>         | <u>206,511</u>                | <u>423,916</u>       | <u>1,872</u>           | <u>23,909</u>        |
| <b>Total Assets</b>                                   | <u>\$ 34,146,264</u>   | <u>\$ 42,186,853</u>          | <u>\$ 16,608,616</u> | <u>\$ 13,935,773</u>   | <u>\$ 23,860,084</u> |
| <b>Liabilities</b>                                    |                        |                               |                      |                        |                      |
| Accounts Payable                                      | \$ 965,305             | \$ 697,713                    | \$ 333,014           | \$ 1,199,512           | \$ 876,455           |
| Accrued Wages   | 918,049                | 793,791                       | 48,998               | 120,474                | 567,740              |
| Contracts Payable                                     | 322,495                | 28,395                        | -                    | -                      | 3,342                |
| Due to Other Funds                                    | 165,120                | -                             | -                    | 2,119,420              | -                    |
| Intergovernmental Payable                             | 398,249                | 318,101                       | 121,123              | 95,111                 | 267,932              |
| Retainage Payable                                     | -                      | -                             | -                    | -                      | -                    |
| Deferred Revenue                                      | <u>18,358,864</u>      | <u>31,655,736</u>             | <u>8,607,499</u>     | <u>8,618,324</u>       | <u>11,431,046</u>    |
| <b>Total Liabilities</b>                              | <u>21,128,082</u>      | <u>33,493,736</u>             | <u>9,110,634</u>     | <u>12,152,841</u>      | <u>13,146,515</u>    |
| <b>Fund Balances</b>                                  |                        |                               |                      |                        |                      |
| Reserved for Encumbrances                             | 3,115,826              | 294,834                       | 190,745              | 1,064,455              | 1,245,030            |
| Reserved for Debt Service                             | -                      | -                             | -                    | -                      | -                    |
| Reserved for Loan Guarantee                           | -                      | -                             | -                    | -                      | -                    |
| Reserved for Unclaimed Monies                         | 757,713                | -                             | -                    | -                      | -                    |
| Unreserved:   |                        |                               |                      |                        |                      |
| Undesignated, Reported in:                            |                        |                               |                      |                        |                      |
| General Fund  | 9,144,643              |                               |                      |                        |                      |
| Special Revenue Funds                                 | -                      | 8,398,283                     | 7,307,237            | 718,477                | 9,468,539            |
| Capital Projects Funds                                | <u>-</u>               | <u>-</u>                      | <u>-</u>             | <u>-</u>               | <u>-</u>             |
| <b>Total Fund Balances</b>                            | <u>13,018,182</u>      | <u>8,693,117</u>              | <u>7,497,982</u>     | <u>1,782,932</u>       | <u>10,713,569</u>    |
| <b>Total Liabilities and Fund Balances</b>            | <u>\$ 34,146,264</u>   | <u>\$ 42,186,853</u>          | <u>\$ 16,608,616</u> | <u>\$ 13,935,773</u>   | <u>\$ 23,860,084</u> |

See accompanying notes to the basic financial statements

| Other<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|--------------------------------|--------------------------------|
| \$ 25,145,786                  | \$ 62,420,413                  |
| -                              | 1,046,313                      |
| 299,410                        | 299,410                        |
| 610,270                        | 56,885,833                     |
| -                              | 2,856,935                      |
| 260,606                        | 528,830                        |
| 3,727,690                      | 3,727,690                      |
| -                              | 2,119,420                      |
| 9,801,571                      | 38,618,006                     |
| -                              | 432,813                        |
| 990,618                        | 1,645,893                      |
| 1,674,733                      | 1,674,733                      |
| <u>37,617</u>                  | <u>1,029,602</u>               |
| <u>\$ 42,548,301</u>           | <u>\$ 173,285,891</u>          |
| \$ 1,917,481                   | \$ 5,989,480                   |
| 392,940                        | 2,841,992                      |
| 405,672                        | 759,904                        |
| 91,560                         | 2,376,100                      |
| 245,209                        | 1,445,725                      |
| 299,410                        | 299,410                        |
| <u>11,430,858</u>              | <u>90,102,327</u>              |
| <u>14,783,130</u>              | <u>103,814,938</u>             |
| 5,672,149                      | 11,583,039                     |
| 320,942                        | 320,942                        |
| 1,674,733                      | 1,674,733                      |
| -                              | 757,713                        |
| -                              | 9,144,643                      |
| 9,392,299                      | 35,284,835                     |
| <u>10,705,048</u>              | <u>10,705,048</u>              |
| <u>27,765,171</u>              | <u>69,470,953</u>              |
| <u>\$ 42,548,301</u>           | <u>\$ 173,285,891</u>          |

*Reconciliation of Total Governmental Fund Balances to Net Assets  
of Governmental Activities December 31, 2003*

Total Governmental Fund Balances \$ 69,470,953

*Amounts reported for governmental activities in the statement of  
net assets are different because*

Certain long-term assets are not available to pay for current period  
expenditures and therefore are deferred in the funds

|                                |                   |
|--------------------------------|-------------------|
| Special Assessments Receivable | 3,727,690         |
| Sales Taxes Receivable         | 1,095,628         |
| Taxes Receivable               | 4,911,498         |
| Intergovernmental Receivable   | <u>26,523,621</u> |
|                                | 36,258,437        |

Long-term liabilities, including bonds payable, are not due and payable  
in the current period and therefore are not reported in the funds

|                          |                  |
|--------------------------|------------------|
| Compensated Absences     | (6,725,564)      |
| Special Assessment Bonds | (2,742,592)      |
| Accrued Interest         | (13,968)         |
| Capital Leases           | <u>(499,889)</u> |
|                          | (9,982,013)      |

Capital assets used in governmental activities are not financial resources  
and therefore are not reported in the funds

59,045,558

Internal service funds are used by management to charge the costs of  
certain activities, such as insurance, to individual funds. The assets  
and liabilities of the internal service funds are included in  
governmental activities in the statement of net assets

4,443,904

*Net Assets of Governmental Activities*

\$ 159,236,839

# STARK COUNTY, OHIO

## Statement of Revenues, Expenditures and Changes in Fund Balances

### Governmental Funds

For the Year Ended December 31, 2003

|   | Mental Retardation and |                               |                     |                        |                      |
|---|------------------------|-------------------------------|---------------------|------------------------|----------------------|
|   | General                | Developmental<br>Disabilities | Mental<br>Health    | Children's<br>Services | Public<br>Assistance |
| <b>Revenues</b>                                     |                        |                               |                     |                        |                      |
| Property and Other Local Taxes                      | \$ 12,633,158          | \$ 18,185,479                 | \$ 5,068,345        | \$ 5,315,132           | \$ -                 |
| Permissive Sales Tax                                | 4,371,631              | -                             | -                   | -                      | -                    |
| Charges for Services                                | 14,670,171             | 242,330                       | 250,738             | 1,250,659              | -                    |
| Licenses and Permits                                | 67,810                 | -                             | -                   | -                      | -                    |
| Fines and Forfeitures                               | 621,501                | -                             | -                   | -                      | -                    |
| Intergovernmental                                   | 9,003,657              | 11,147,482                    | 20,537,563          | 12,814,905             | 40,217,999           |
| Special Assessments                                 | -                      | -                             | -                   | -                      | -                    |
| Interest  | 1,952,241              | 1,108                         | 165                 | -                      | -                    |
| Rent  | 418,420                | -                             | -                   | -                      | -                    |
| Other   | <u>1,707,414</u>       | <u>585,028</u>                | <u>226,834</u>      | <u>299,461</u>         | <u>843,166</u>       |
| <b>Total Revenues</b>                               | <u>45,446,003</u>      | <u>30,161,427</u>             | <u>26,083,645</u>   | <u>19,680,157</u>      | <u>41,061,165</u>    |
| <b>Expenditures</b>                                 |                        |                               |                     |                        |                      |
| Current:  |                        |                               |                     |                        |                      |
| General Government:                                 |                        |                               |                     |                        |                      |
| Legislative and Executive                           | 11,918,540             | -                             | -                   | -                      | -                    |
| Judicial  | 9,734,511              | -                             | -                   | -                      | -                    |
| Public Safety                                       | 15,750,182             | -                             | -                   | -                      | -                    |
| Public Works  | 343,441                | -                             | -                   | -                      | -                    |
| Health  | -                      | 34,752,127                    | 24,067,710          | -                      | -                    |
| Human Services                                      | 818,095                | -                             | -                   | 23,392,898             | 39,874,999           |
| Other   | 889,611                | -                             | -                   | -                      | -                    |
| Capital Outlay                                      | -                      | -                             | -                   | -                      | -                    |
| Intergovernmental                                   | 5,375,726              | -                             | -                   | -                      | -                    |
| Debt Service:                                       |                        |                               |                     |                        |                      |
| Principal Retirement                                | 79,965                 | -                             | -                   | -                      | -                    |
| Interest and Fiscal Charges                         | <u>1,698</u>           | <u>-</u>                      | <u>-</u>            | <u>-</u>               | <u>-</u>             |
| <b>Total Expenditures</b>                           | <u>44,911,769</u>      | <u>34,752,127</u>             | <u>24,067,710</u>   | <u>23,392,898</u>      | <u>39,874,999</u>    |
| <b>Excess of Revenues Over (Under) Expenditures</b> | <u>534,234</u>         | <u>(4,590,700)</u>            | <u>2,015,935</u>    | <u>(3,712,741)</u>     | <u>1,186,166</u>     |
| <b>Other Financing Sources (Uses)</b>               |                        |                               |                     |                        |                      |
| Transfers - In                                      | -                      | -                             | -                   | -                      | -                    |
| Proceeds from Sale of Capital Assets                | 8,254                  | -                             | -                   | -                      | -                    |
| Inception of Capital Lease                          | 252,837                | -                             | -                   | -                      | -                    |
| Transfers - Out                                     | <u>-</u>               | <u>(412,314)</u>              | <u>-</u>            | <u>-</u>               | <u>-</u>             |
| <b>Total Other Financing Sources (Uses)</b>         | <u>261,091</u>         | <u>(412,314)</u>              | <u>-</u>            | <u>-</u>               | <u>-</u>             |
| <b>Net Change in Fund Balances</b>                  | 795,325                | (5,003,014)                   | 2,015,935           | (3,712,741)            | 1,186,166            |
| <b>Fund Balances Beginning of Year</b>              | <u>12,222,857</u>      | <u>13,696,131</u>             | <u>5,482,047</u>    | <u>5,495,673</u>       | <u>9,527,403</u>     |
| <b>Fund Balances End of Year</b>                    | <u>\$ 13,018,182</u>   | <u>\$ 8,693,117</u>           | <u>\$ 7,497,982</u> | <u>\$ 1,782,932</u>    | <u>\$ 10,713,569</u> |

See accompanying notes to the basic financial statements

| Other<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|--------------------------------|--------------------------------|
|--------------------------------|--------------------------------|

|                   |                    |
|-------------------|--------------------|
| \$ 503,115        | \$ 41,705,229      |
| 1,192,688         | 5,564,319          |
| 7,343,425         | 23,757,323         |
| 4,900             | 72,710             |
| 259,386           | 880,887            |
| 31,322,040        | 125,043,646        |
| 441,763           | 441,763            |
| 25,375            | 1,978,889          |
| -                 | 418,420            |
| <u>698,602</u>    | <u>4,360,505</u>   |
| <u>41,791,294</u> | <u>204,223,691</u> |

|                    |                    |
|--------------------|--------------------|
| 4,883,464          | 16,802,004         |
| 2,838,775          | 12,573,286         |
| 3,682,924          | 19,433,106         |
| 16,152,872         | 16,496,313         |
| 7,068,974          | 65,888,811         |
| 529,169            | 64,615,161         |
| -                  | 889,611            |
| 5,961,169          | 5,961,169          |
| 3,391,076          | 8,766,802          |
| 287,806            | 367,771            |
| <u>209,467</u>     | <u>211,165</u>     |
| <u>45,005,696</u>  | <u>212,005,199</u> |
| <u>(3,214,402)</u> | <u>(7,781,508)</u> |

|                      |                      |
|----------------------|----------------------|
| 412,314              | 412,314              |
| -                    | 8,254                |
| 187,142              | 439,979              |
| -                    | <u>(412,314)</u>     |
| <u>599,456</u>       | <u>448,233</u>       |
| (2,614,946)          | (7,333,275)          |
| <u>30,380,117</u>    | <u>76,804,228</u>    |
| <u>\$ 27,765,171</u> | <u>\$ 69,470,953</u> |

*Reconciliation of the Statement of Revenues, Expenditures and Changes  
in Fund Balances of Governmental Funds to the Statement of Activities*

Net change in fund balances - Total Government Funds \$ (7,333,275)

*Amounts reported for governmental activities in the statement of  
activities are different because*

Some revenues that will not be collected for several months after the  
County's year end are not considered "available" revenues and are  
deferred in the governmental funds (2,018,134)

Some items reported in the statement of activities do not require the use  
of current financial resources and therefore are not reported as  
expenditures in the governmental funds. Changes in intergovernmental  
payables, accrued interest payable, and compensated absences 2,688,486

Governmental funds report capital outlays as expenditures. However,  
in the statement of activities, the cost of those assets is allocated over  
their estimated useful lives as depreciation expense. This is the  
amount by which capital outlay exceeded depreciation in the period. 9,540,527

Repayment of long-term debt is reported as an expenditure in the  
governmental funds, but the repayment reduces long-term liabilities  
in the statement of net assets. 270,312

Internal service funds are used by management to change the costs of  
certain activities, such as insurance, to individual funds. The net  
expense of the internal service funds is reported with governmental  
activities (3,846,695)

Change in long-term debt due to capital leases (342,520)

*Change in Net Assets of Governmental Activities* \$ (1,041,299)

# STARK COUNTY, OHIO

Statement of Revenues, Expenditures and Changes in Fund Balances -  
Budget and Actual (Non-GAAP Basis) - General Fund  
For the Year Ended December 31, 2003

|  | Budgeted Amounts    |                     |                     | Variance with<br>Final Budget |
|--|---------------------|---------------------|---------------------|-------------------------------|
|  | Original            | Final               | Actual              | Over/(Under)                  |
| <b>Revenues</b>                              |                     |                     |                     |                               |
| Property and Other Local Taxes               | \$ 12,710,987       | \$ 12,710,987       | \$ 12,642,515       | \$ (68,472)                   |
| Permissive Sales Tax                         | 35,000              | 2,835,000           | 2,610,324           | (224,676)                     |
| Charges for Services                         | 11,927,500          | 12,647,500          | 14,772,941          | 2,125,441                     |
| Licenses and Permits                         | 62,000              | 52,000              | 67,450              | 15,450                        |
| Fines and Forfeitures                        | 415,000             | 355,000             | 374,971             | 19,971                        |
| Intergovernmental                            | 10,140,731          | 10,162,731          | 9,236,822           | (925,909)                     |
| Interest                                     | 2,500,000           | 2,800,000           | 2,606,673           | (193,327)                     |
| Rentals                                      | 875,000             | 875,000             | 418,420             | (456,580)                     |
| Other  | 1,440,000           | 1,205,000           | 1,535,474           | 330,474                       |
| <b>Total Revenues</b>                        | <u>40,106,218</u>   | <u>43,643,218</u>   | <u>44,265,590</u>   | <u>622,372</u>                |
| <b>Expenditures</b>                          |                     |                     |                     |                               |
| Current:                                     |                     |                     |                     |                               |
| General Government -                         |                     |                     |                     |                               |
| Legislative and Executive                    | 13,727,591          | 14,691,372          | 12,745,134          | 1,946,238                     |
| Judicial                                     | 9,486,732           | 10,323,937          | 10,223,830          | 100,107                       |
| Public Safety                                | 14,833,587          | 16,574,583          | 16,357,615          | 216,968                       |
| Public Works                                 | 2,240,579           | 2,288,545           | 2,118,459           | 170,086                       |
| Human Services                               | 650,923             | 1,000,923           | 845,681             | 155,242                       |
| Other  | 2,016,314           | 2,316,314           | 1,101,687           | 1,214,627                     |
| Intergovernmental                            | 5,444,528           | 5,573,593           | 5,573,593           | -                             |
| <b>Total Expenditures</b>                    | <u>48,400,254</u>   | <u>52,769,267</u>   | <u>48,965,999</u>   | <u>3,803,268</u>              |
| <b>Excess of Revenues Under Expenditures</b> | <u>(8,294,036)</u>  | <u>(9,126,049)</u>  | <u>(4,700,409)</u>  | <u>4,425,640</u>              |
| <b>Other Financing Sources (Uses)</b>        |                     |                     |                     |                               |
| Sale of Capital Assets                       | -                   | -                   | 8,254               | 8,254                         |
| Advances - In                                | -                   | -                   | 78,837              | 78,837                        |
| Advances - Out                               | -                   | (78,837)            | (78,837)            | -                             |
| Transfers - Out                              | (86,685)            | -                   | -                   | -                             |
| <b>Total Other Financing Sources (Uses)</b>  | <u>(86,685)</u>     | <u>(78,837)</u>     | <u>8,254</u>        | <u>87,091</u>                 |
| <b>Net Change in Fund Balance</b>            | <u>(8,380,721)</u>  | <u>(9,204,886)</u>  | <u>(4,692,155)</u>  | <u>4,512,731</u>              |
| <b>Fund Balance at Beginning of Year</b>     | 6,547,589           | 6,547,589           | 6,547,589           | -                             |
| <b>Prior Year Encumbrances Appropriated</b>  | <u>3,726,703</u>    | <u>3,726,703</u>    | <u>3,726,703</u>    | <u>-</u>                      |
| <b>Fund Balance at End of Year</b>           | <u>\$ 1,893,571</u> | <u>\$ 1,069,406</u> | <u>\$ 5,582,137</u> | <u>\$ 4,512,731</u>           |

See accompanying notes to the basic financial statements



# STARK COUNTY, OHIO

## Statement of Revenues, Expenditures and Changes in Fund Balance

### Budget and Actual (Non-GAAP Basis) - Mental Retardation and Developmental Disabilities

For the Year Ended December 31, 2003

|  | Original            | Final<br>Budget     | Actual              | Variance with<br>Final Budget<br>Over/(Under) |
|--|---------------------|---------------------|---------------------|---|
| <b>Revenues</b>                                  |                     |                     |                     |   |
| Property and Other Local Taxes                   | \$ 18,014,070       | \$ 18,014,070       | \$ 18,185,479       | \$ 171,409                                    |
| Charges for Services                             | 197,238             | 197,238             | 250,089             | 52,851  |
| Intergovernmental                                | 10,741,734          | 10,901,294          | 11,788,768          | 887,474                                       |
| Interest   | -                   | -                   | 1,108               | 1,108   |
| Other  | <u>726,674</u>      | <u>757,436</u>      | <u>585,028</u>      | <u>(172,408)</u>                              |
| <b>Total Revenues</b>                            | <u>29,679,716</u>   | <u>29,870,038</u>   | <u>30,810,472</u>   | <u>940,434</u>                                |
| <b>Expenditures</b>                              |                     |                     |                     |   |
| Current  |                     |                     |                     |   |
| Health   | <u>36,420,761</u>   | <u>37,273,886</u>   | <u>35,803,723</u>   | <u>1,470,163</u>                              |
| <b>Deficiency of Revenues Under Expenditures</b> | (6,741,045)         | (7,403,848)         | (4,993,251)         | 2,410,597                                     |
| <b>Other Financing Sources (Uses)</b>            |                     |                     |                     |   |
| Advances In                                      |                     | 4,145               | 4,145               | -   |
| Advances Out                                     |                     | (4,145)             | (4,145)             | -   |
| Transfers Out                                    | <u>(253,940)</u>    | <u>(435,688)</u>    | <u>(412,314)</u>    | <u>23,374</u>                                 |
| <b>Total Other Financing Sources (Uses)</b>      | <u>(253,940)</u>    | <u>(435,688)</u>    | <u>(412,314)</u>    | <u>23,374</u>                                 |
| <b>Net Change in Fund Balance</b>                | (6,994,985)         | (7,839,536)         | (5,405,565)         | 2,433,971                                     |
| <b>Fund Balance Beginning of Year</b>            | 14,183,207          | 14,183,207          | 14,183,207          | -   |
| <b>Prior Year Encumbrances Appropriated</b>      | <u>484,995</u>      | <u>484,995</u>      | <u>484,995</u>      | <u>-</u>                                      |
| <b>Fund Balance End of Year</b>                  | <u>\$ 7,673,217</u> | <u>\$ 6,828,666</u> | <u>\$ 9,262,637</u> | <u>\$ 2,433,971</u>                           |

See accompanying notes to the basic financial statements

# STARK COUNTY, OHIO

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis) - Mental Health

For the Year Ended December 31, 2003

|  | Original            | Final<br>Budget   | Actual              | Variance with<br>Final Budget<br>Over/(Under) |
|--|---------------------|-------------------|---------------------|---|
| <b>Revenues</b>  |                     |                   |                     |   |
| Property and Other Local Taxes                                       | \$ 5,089,194        | \$ 5,089,194      | \$ 5,068,345        | \$ (20,849)                                   |
| Charges for Services   | 72,000              | 186,000           | 191,095             | 5,095   |
| Intergovernmental  | 18,972,650          | 18,893,114        | 19,534,876          | 641,762                                       |
| Interest   | -                   | 700               | 183                 | (517)   |
| Other  | 4,000               | 226,834           | 226,834             | -   |
| <b>Total Revenues</b>  | <u>24,137,844</u>   | <u>24,395,842</u> | <u>25,021,333</u>   | <u>625,491</u>                                |
| <b>Expenditures</b>  |                     |                   |                     |   |
| Current:   |                     |                   |                     |   |
| Health   | <u>24,497,104</u>   | <u>26,165,300</u> | <u>24,690,038</u>   | <u>1,475,262</u>                              |
| <b>Excess (Deficiency) of Revenues<br/>Over (Under) Expenditures</b> | (359,260)           | (1,769,458)       | 331,295             | 2,100,753                                     |
| <b>Fund Balance Beginning of Year</b>                                | 2,156,648           | 2,156,648         | 2,156,648           | -   |
| <b>Prior Year Encumbrances Appropriated</b>                          | <u>358,560</u>      | <u>358,560</u>    | <u>358,560</u>      | <u>-</u>                                      |
| <b>Fund Balance End of Year</b>                                      | <u>\$ 2,155,948</u> | <u>\$ 745,750</u> | <u>\$ 2,846,503</u> | <u>\$ 2,100,753</u>                           |

See accompanying notes to the basic financial statements

# STARK COUNTY, OHIO

## Statement of Revenues, Expenditures and Changes in Fund Balance

### Budget and Actual (Non-GAAP Basis) - Children's Services

For the Year Ended December 31, 2003

|  | Original            | Final<br>Budget     | Actual              | Variance with<br>Final Budget<br>Over/(Under) |
|--|---------------------|---------------------|---------------------|---|
| <b>Revenues</b>                                  |                     |                     |                     |   |
| Property and Other Local Taxes                   | \$ 5,333,800        | \$ 5,333,800        | \$ 5,315,132        | \$ (18,668)                                   |
| Charges for Services                             | 1,050,000           | 1,050,000           | 1,141,105           | 91,105  |
| Intergovernmental                                | 14,050,000          | 14,050,000          | 13,441,017          | (608,983)                                     |
| Other  | <u>698,709</u>      | <u>698,709</u>      | <u>283,648</u>      | <u>(415,061)</u>                              |
| <b>Total Revenues</b>                            | <u>21,132,509</u>   | <u>21,132,509</u>   | <u>20,180,902</u>   | <u>(951,607)</u>                              |
| <b>Expenditures</b>                              |                     |                     |                     |   |
| Current:   |                     |                     |                     |   |
| Human Services                                   | <u>21,933,660</u>   | <u>25,522,660</u>   | <u>24,178,530</u>   | <u>1,344,130</u>                              |
| <b>Deficiency of Revenues Under Expenditures</b> | (801,151)           | (4,390,151)         | (3,997,628)         | 392,523                                       |
| <b>Fund Balance Beginning of Year</b>            | 2,031,344           | 2,031,344           | 2,031,344           | -   |
| <b>Prior Year Encumbrances Appropriated</b>      | <u>3,452,660</u>    | <u>3,452,660</u>    | <u>3,452,660</u>    | <u>-</u>                                      |
| <b>Fund Balance End of Year</b>                  | <u>\$ 4,682,853</u> | <u>\$ 1,093,853</u> | <u>\$ 1,486,376</u> | <u>\$ 392,523</u>                             |

See accompanying notes to the basic financial statements

# STARK COUNTY, OHIO

## Statement of Revenues, Expenditures and Changes in Fund Balance

### Budget and Actual (Non-GAAP Basis)- Public Assistance

For the Year Ended December 31, 2003

|  | Original            | Final<br>Budget     | Actual              | Variance with<br>Final Budget<br>Over/(Under) |
|--|---------------------|---------------------|---------------------|---|
| <b>Revenues</b>                                  |                     |                     |                     |   |
| Intergovernmental                                | \$ 45,000,000       | \$ 45,000,000       | \$ 41,105,287       | \$ (3,894,713)                                |
| Other  | <u>375,000</u>      | <u>375,000</u>      | <u>843,166</u>      | <u>468,166</u>                                |
| <b>Total Revenues</b>                            | <u>45,375,000</u>   | <u>45,375,000</u>   | <u>41,948,453</u>   | <u>(3,426,547)</u>                            |
| <b>Expenditures</b>                              |                     |                     |                     |   |
| Current:   |                     |                     |                     |   |
| Human Services                                   | <u>47,127,937</u>   | <u>47,127,937</u>   | <u>43,034,236</u>   | <u>4,093,701</u>                              |
| <b>Deficiency of Revenues Under Expenditures</b> | (1,752,937)         | (1,752,937)         | (1,085,783)         | 667,154                                       |
| <b>Fund Balance Beginning of Year</b>            | 3,637,661           | 3,637,661           | 3,637,661           | -   |
| <b>Prior Year Encumbrances Appropriated</b>      | <u>3,812,937</u>    | <u>3,812,937</u>    | <u>3,812,937</u>    | <u>-</u>                                      |
| <b>Fund Balance End of Year</b>                  | <u>\$ 5,697,661</u> | <u>\$ 5,697,661</u> | <u>\$ 6,364,815</u> | <u>\$ 667,154</u>                             |

See accompanying notes to the basic financial statements

# STARK COUNTY, OHIO

## Statement of Fund Net Assets

### Proprietary Funds

December 31, 2003

|   | Business-Type Activities - Enterprise Funds |                     |                       | Governmental Activities |
|---|---|---------------------|-----------------------|-------------------------|
|   |   | Other               |                       | Internal                |
|   | Sewer                                       | Enterprise Funds    | Total                 | Service Funds           |
| <b>Assets</b>   |   |                     |                       |                         |
| <b>Current Assets</b>                                     |   |                     |                       |                         |
| Cash and Cash Equivalents                                 | \$ 10,994,039                               | \$ 1,701,974        | \$ 12,696,013         | \$ 8,007,722            |
| Cash and Cash Equivalents in Segregated Accounts          | 8,991                                       | -                   | 8,991                 | -                       |
| Cash and Cash Equivalents with Fiscal Agents              | 184,619                                     | -                   | 184,619               | -                       |
| Accounts Receivable                                       | 2,220,148                                   | 30,758              | 2,250,906             | 11,848                  |
| Special Assessments Receivable                            | 6,887,439                                   | 1,425,851           | 8,313,290             | -                       |
| Due from Other Funds                                      | -   | -                   | -                     | 292,560                 |
| Intergovernmental Receivable                              | -   | -                   | -                     | 79,776                  |
| Materials and Supplies Inventory                          | 2,769                                       | -                   | 2,769                 | -                       |
| Prepaid Items   | 63,789                                      | 1,592               | 65,381                | 4,744                   |
| <b>Total Current Assets</b>                               | <u>20,361,794</u>                           | <u>3,160,175</u>    | <u>23,521,969</u>     | <u>8,396,650</u>        |
| <b>Noncurrent Assets</b>                                  |   |                     |                       |                         |
| Land and Construction in Progress                         | 3,046,278                                   | 607,842             | 3,654,120             | -                       |
| Depreciable Capital Assets, Net                           | 103,002,922                                 | 5,757,662           | 108,760,584           | -                       |
| <b>Total Noncurrent Assets</b>                            | <u>106,049,200</u>                          | <u>6,365,504</u>    | <u>112,414,704</u>    | <u>-</u>                |
| <b>Total Assets</b>                                       | <u>\$ 126,410,994</u>                       | <u>\$ 9,525,679</u> | <u>\$ 135,936,673</u> | <u>\$ 8,396,650</u>     |
| <b>Liabilities</b>  |   |                     |                       |                         |
| <b>Current Liabilities</b>                                |   |                     |                       |                         |
| Accounts Payable  | \$ 671,853                                  | \$ 34,406           | \$ 706,259            | \$ 338,944              |
| Contracts Payable   | 673,925                                     | 244,869             | 918,794               | -                       |
| Accrued Wages   | 111,636                                     | 1,323               | 112,959               | -                       |
| Compensated Absences Payable                              | 315,762                                     | 2,242               | 318,004               | -                       |
| Retainage Payable   | 184,619                                     | -                   | 184,619               | -                       |
| Due to Other Funds  | 35,400                                      | 480                 | 35,880                | -                       |
| Intergovernmental Payable                                 | 63,353                                      | 664                 | 64,017                | 791,185                 |
| Notes Payable   | 4,305,576                                   | 1,564,424           | 5,870,000             | -                       |
| Claims Payable  | -   | -                   | -                     | 2,822,617               |
| OPWC Loan Payable   | 46,827                                      | -                   | 46,827                | -                       |
| OWDA Loan Payable   | 399,557                                     | -                   | 399,557               | -                       |
| General Obligation Bonds Payable                          | 888,000                                     | 40,000              | 928,000               | -                       |
| <b>Total Current Liabilities</b>                          | <u>7,696,508</u>                            | <u>1,888,408</u>    | <u>9,584,916</u>      | <u>3,952,746</u>        |
| <b>Long-Term Liabilities</b>                              |   |                     |                       |                         |
| Capital Leases Payable (Net of Current Portion)           | 3,046                                       | -                   | 3,046                 | -                       |
| OPWC Loans Payable (Net of Current Portion)               | 769,557                                     | -                   | 769,557               | -                       |
| OWDA Loans Payable (Net of Current Portion)               | 16,462,956                                  | -                   | 16,462,956            | -                       |
| General Obligation Bonds Payable (Net of Current Portion) | 15,272,703                                  | 760,000             | 16,032,703            | -                       |
| <b>Total Long-Term Liabilities</b>                        | <u>32,508,262</u>                           | <u>760,000</u>      | <u>33,268,262</u>     | <u>-</u>                |
| <b>Total Liabilities</b>                                  | <u>40,204,770</u>                           | <u>2,648,408</u>    | <u>42,853,178</u>     | <u>3,952,746</u>        |
| <b>Net Assets</b>   |   |                     |                       |                         |
| Invested in Capital Assets, Net of Related Debt           | 67,904,026                                  | 4,001,080           | 71,905,106            | -                       |
| Unrestricted  | 18,302,198                                  | 2,876,191           | 21,178,389            | 4,443,904               |
| <b>Total Net Assets</b>                                   | <u>\$ 86,206,224</u>                        | <u>\$ 6,877,271</u> | <u>\$ 93,083,495</u>  | <u>\$ 4,443,904</u>     |

See accompanying notes to the basic financial statements

# STARK COUNTY, OHIO

## Statement of Revenues, Expenses, and Changes in Fund Net Assets

### Proprietary Funds

For the Year Ended December 31, 2003

|   | Business-Type Activities - Enterprise Funds |                              |                      | Governmental<br>Activities   |
|---|---|------------------------------|----------------------|------------------------------|
|   | Sewer                                       | Other<br>Enterprise<br>Funds | Total                | Internal<br>Service<br>Funds |
| <b>Operating Revenues</b>                                       |   |                              |                      |                              |
| Charges for Services  | \$ 16,099,036                               | \$ 567,704                   | \$ 16,666,740        | \$ 6,139,919                 |
| Special Assessments   | 930,141                                     | 1,185,879                    | 2,116,020            | -                            |
| Other   | 221,097                                     | -                            | 221,097              | 62,920                       |
| <b>Total Operating Revenues</b>                                 | <u>17,250,274</u>                           | <u>1,753,583</u>             | <u>19,003,857</u>    | <u>6,202,839</u>             |
| <b>Operating Expenses</b>                                       |   |                              |                      |                              |
| Salaries  | 3,997,000                                   | 51,359                       | 4,048,359            | -                            |
| Contractual Services  | 6,290,075                                   | 260,322                      | 6,550,397            | 75,235                       |
| Materials and Supplies  | 183,569                                     | 109,666                      | 293,235              | 5,693                        |
| Claims and Judgments  | -   | -                            | -                    | 9,968,606                    |
| Depreciation  | 3,293,284                                   | 141,690                      | 3,434,974            | -                            |
| Other   | 399,609                                     | 4,281                        | 403,890              | -                            |
| <b>Total Operating Expenses</b>                                 | <u>14,163,537</u>                           | <u>567,318</u>               | <u>14,730,855</u>    | <u>10,049,534</u>            |
| <b>Operating Income (Loss)</b>                                  | <u>3,086,737</u>                            | <u>1,186,265</u>             | <u>4,273,002</u>     | <u>(3,846,695)</u>           |
| <b>Non-Operating Revenues (Expenses)</b>                        |   |                              |                      |                              |
| Interest and Fiscal Charges                                     | (1,773,775)                                 | (55,249)                     | (1,829,024)          | -                            |
| Accrued Interest on Bonds Sold                                  | (33,608)                                    | -                            | (33,608)             | -                            |
| Bond Issuance Cost  | (124,511)                                   | -                            | (124,511)            | -                            |
| Loss on Sale of Capital Assets                                  | (55,527)                                    | -                            | (55,527)             | -                            |
| Interest  | 85,145                                      | -                            | 85,145               | -                            |
| <b>Total Non-Operating Revenues (Expenses)</b>                  | <u>(1,902,276)</u>                          | <u>(55,249)</u>              | <u>(1,957,525)</u>   | <u>-</u>                     |
| <b>Income (Loss) before Capital Contributions</b>               | <u>1,184,461</u>                            | <u>1,131,016</u>             | <u>2,315,477</u>     | <u>(3,846,695)</u>           |
| Capital Contributions   | <u>5,248,805</u>                            | <u>467,132</u>               | <u>5,715,937</u>     | <u>-</u>                     |
| <b>Change in Net Assets</b>                                     | <u>6,433,266</u>                            | <u>1,598,148</u>             | <u>8,031,414</u>     | <u>(3,846,695)</u>           |
| <b>Net Assets Beginning of Year - As Restated (See Note 18)</b> | <u>79,772,958</u>                           | <u>5,279,123</u>             | <u>85,052,081</u>    | <u>8,290,599</u>             |
| <b>Net Assets End of Year</b>                                   | <u>\$ 86,206,224</u>                        | <u>\$ 6,877,271</u>          | <u>\$ 93,083,495</u> | <u>\$ 4,443,904</u>          |

See accompanying notes to the basic financial statements

# STARK COUNTY, OHIO

## Statement of Cash Flows

### Proprietary Funds

For the Year Ended December 31, 2003

|  | Business-Type Activities - Enterprise Funds |                        |                      | Governmental Activities |
|--|---|------------------------|----------------------|-------------------------|
|  | Sewer                                       | Other Enterprise Funds | Total                | Internal Service Funds  |
| <b><i>Cash Flows from Operating Activities</i></b>                                     |   |                        |                      |                         |
| Cash Received from Customers   | \$ 16,714,560                               | \$ 583,424             | \$ 17,297,984        | \$ -                    |
| Cash Received from Interfund Services Provided   | -   | -                      | -                    | 6,219,599               |
| Cash Received from Other Operating Revenues  | 221,097                                     | -                      | 221,097              | 44,307                  |
| Cash Payments for Employee Services and Benefits                                       | (4,077,321)                                 | (52,247)               | (4,129,568)          | -                       |
| Cash Payments to Suppliers for Goods and Services                                      | (6,233,756)                                 | (281,976)              | (6,515,732)          | (87,241)                |
| Cash Payments for Claims   | -   | -                      | -                    | (10,247,621)            |
| Cash Payments for Other Operating Expenses   | (405,923)                                   | (4,281)                | (410,204)            | -                       |
| <b><i>Net Cash Provided by (Used for) Operating Activities</i></b>                     | <u>6,218,657</u>                            | <u>244,920</u>         | <u>6,463,577</u>     | <u>(4,070,956)</u>      |
| <b><i>Cash Flows from Capital and Related Financing Activities</i></b>                 |   |                        |                      |                         |
| Acquisition of Capital Assets  | (6,034,375)                                 | (336,573)              | (6,370,948)          | -                       |
| Proceeds from Capital Debt   | 18,180,639                                  | 1,564,424              | 19,745,063           | -                       |
| Principal Paid on Capital Debt   | (15,775,623)                                | (322,173)              | (16,097,796)         | -                       |
| Interest Paid on Capital Debt  | (2,316,147)                                 | (55,249)               | (2,371,396)          | -                       |
| Payment on Capital Lease   | (1,092)                                     | -                      | (1,092)              | -                       |
| <b><i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i></b> | <u>(5,946,598)</u>                          | <u>850,429</u>         | <u>(5,096,169)</u>   | <u>-</u>                |
| <b><i>Cash Flows from Investing Activities</i></b>                                     |   |                        |                      |                         |
| Interest   | 85,145                                      | -                      | 85,145               | -                       |
| <b><i>Net Increase (Decrease) in Cash and Cash Equivalents</i></b>                     | 357,204                                     | 1,095,349              | 1,452,553            | (4,070,956)             |
| <b><i>Cash and Cash Equivalents Beginning of Year</i></b>                              | <u>10,830,445</u>                           | <u>606,625</u>         | <u>11,437,070</u>    | <u>12,078,678</u>       |
| <b><i>Cash and Cash Equivalents End of Year</i></b>                                    | <u>\$ 11,187,649</u>                        | <u>\$ 1,701,974</u>    | <u>\$ 12,889,623</u> | <u>\$ 8,007,722</u>     |
| See accompanying notes to the basic financial statements                               |   |                        |                      | (continued)             |

# STARK COUNTY, OHIO

## Statement of Cash Flows

### Proprietary Funds (continued)

For the Year Ended December 31, 2003

|   | Business-Type Activities - Enterprise Funds |                        |                     | Governmental Activities |
|---|---|------------------------|---------------------|-------------------------|
|   | Sewer                                       | Other Enterprise Funds | Total               | Internal Service Funds  |
| <b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>        |   |                        |                     |                         |
| <b>Operating Income (Loss)</b>  | <u>\$ 3,086,737</u>                         | <u>\$ 1,186,265</u>    | <u>\$ 4,273,002</u> | <u>\$ (3,846,695)</u>   |
| <b>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b> |   |                        |                     |                         |
| Depreciation Expense  | 3,293,284                                   | 141,690                | 3,434,974           | -                       |
| (Increase) Decrease in Assets   |   |                        |                     |                         |
| Accounts Receivable   | (32,529)                                    | (1,481)                | (34,010)            | (9,477)                 |
| Due from Other Funds  | -   | -                      | -                   | 150,320                 |
| Intergovernmental Receivable  | -   | -                      | -                   | (79,776)                |
| Materials and Supplies Inventory  | 120,699                                     | 87,634                 | 208,333             | -                       |
| Prepays   | (36,348)                                    | (1,592)                | (37,940)            | (4,744)                 |
| Special Assessments Receivable  | (407,717)                                   | (1,168,678)            | (1,576,395)         | -                       |
| Increase (Decrease) in Liabilities  |   |                        |                     |                         |
| Accounts Payable  | 442,498                                     | 1,970                  | 444,468             | 336,744                 |
| Contracts Payable   | 325,312                                     | -                      | 325,312             | -                       |
| Accrued Wages and Benefits  | (95,583)                                    | (1,580)                | (97,163)            | -                       |
| Compensated Absences Payable  | 75,667                                      | 1,506                  | 77,173              | -                       |
| Retainage Payable   | 125,629                                     | -                      | 125,629             | -                       |
| Due to Other Funds  | 770   | -                      | 770                 | -                       |
| Intergovernmental Payable   | (679,762)                                   | (814)                  | (680,576)           | (351,109)               |
| Claims Payable  | -   | -                      | -                   | (266,219)               |
| <b>Total Adjustments</b>  | <u>3,131,920</u>                            | <u>(941,345)</u>       | <u>2,190,575</u>    | <u>(224,261)</u>        |
| <b>Net Cash Provided by (Used for) Operating Activities</b>   | <u>\$ 6,218,657</u>                         | <u>\$ 244,920</u>      | <u>\$ 6,463,577</u> | <u>\$ (4,070,956)</u>   |

### Non-Cash Capital Financing Activities

Developers during the year donated \$5,248,805 of sewer lines to the sewer fund.

Developers during the year donated \$467,132 of water lines to the water fund.

See accompanying notes to the basic financial statements



# STARK COUNTY, OHIO

## Statement of Fiduciary Net Assets

### Fiduciary Funds

December 31, 2003

|  | Private<br>Purpose Trusts | Agency<br>Funds       |
|--|---------------------------|-----------------------|
| <b>Assets</b>                                    |                           |                       |
| Cash and Cash Equivalents                        | \$ 481,650                | \$ 24,017,838         |
| Cash and Cash Equivalents in Segregated Accounts | -                         | 3,028,211             |
| Taxes Receivable                                 | -                         | 288,841,524           |
| Accounts   | 3,001                     | -                     |
| Special Assessments Receivable                   | -                         | 8,432,985             |
| Intergovernmental Receivable                     | -                         | 17,857,384            |
| <b>Total Assets</b>                              | <b>\$ 484,651</b>         | <b>\$ 342,177,942</b> |
| <b>Liabilities</b>                               |                           |                       |
| Accounts Payable                                 | \$ 68,250                 | \$ -                  |
| Intergovernmental Payable                        | -                         | 328,655,673           |
| Deposits Held and Due to Others                  | -                         | 5,027,032             |
| Undistributed Assets                             | -                         | 8,495,237             |
| <b>Total Liabilities</b>                         | <b>68,250</b>             | <b>\$ 342,177,942</b> |
| <b>Net Assets</b>                                |                           |                       |
| Restricted for Other Purposes                    | 414,211                   |                       |
| Unrestricted                                     | 2,190                     |                       |
| <b>Total Liabilities and Net Assets</b>          | <b>\$ 416,401</b>         |                       |

See accompanying notes to the basic financial statements

# STARK COUNTY, OHIO

## Statement of Changes in Fiduciary Net Assets

### Fiduciary Funds

December 31, 2003

|  | Private<br>Purpose Trusts |
|--|---------------------------|
| <b><i>Additions</i></b>                    |                           |
| Contributions                              | \$ 83,655                 |
| Interest                                   | <u>5,043</u>              |
| <b><i>Total Additions</i></b>              | <u>88,698</u>             |
| <b><i>Deductions</i></b>                   |                           |
| Other Operating Expenses                   | <u>81,579</u>             |
| <b><i>Change in Net Assets</i></b>         | 7,119                     |
| <b><i>Net Assets Beginning of Year</i></b> | <u>409,282</u>            |
| <b><i>Net Assets End of Year</i></b>       | <u>\$ 416,401</u>         |

See accompanying notes to the basic financial statements

# STARK COUNTY, OHIO

## Statement of Financial Position

### The Workshops, Incorporated - Component Unit

December 31, 2003

#### **Assets**

|                                 |           |                         |
|---------------------------------|-----------|-------------------------|
| Cash and Cash Equivalents       | \$        | 387,547                 |
| Accounts Receivable             |           | 234,934                 |
| Interest Receivable             |           | 3,055                   |
| Inventories                     |           | 116,860                 |
| Investments                     |           | 698,945                 |
| Prepaid Expenses                |           | 23,920                  |
| Property and Equipment:         |           |                         |
| Operational Equipment           |           | 307,165                 |
| Administrative Office Equipment |           | 71,852                  |
| Administrative Software         |           | 71,594                  |
| Building Improvements           |           | <u>29,293</u>           |
|                                 |           | 479,904                 |
| Accumulated Depreciation        |           | <u>(360,817)</u>        |
|                                 |           | <u>119,087</u>          |
| <b>Total Assets</b>             | <b>\$</b> | <b><u>1,584,348</u></b> |

#### **Liabilities and Net Assets**

|   |           |                         |
|---|-----------|-------------------------|
| Accounts Payable                        | \$        | 6,218                   |
| Accrued Expenses:                       |           |                         |
| Wages                                   |           | 32,000                  |
| Payroll Taxes                           |           | 2,206                   |
| Workers' Compensation                   |           | 14,795                  |
| Sales Tax                               |           | <u>3,702</u>            |
|   |           | <u>52,703</u>           |
| <b>Total Liabilities</b>                |           | 58,921                  |
| Unrestricted Net Assets                 |           | 1,490,612               |
| Temporarily Restricted Net Assets       |           | <u>34,815</u>           |
| <b>Total Liabilities and Net Assets</b> | <b>\$</b> | <b><u>1,584,348</u></b> |

See accompanying notes to the basic financial statements

# STARK COUNTY, OHIO

## Statement of Activities

### The Workshops, Incorporated - Component Unit

For the Year Ended December 31, 2003

#### *Changes in Unrestricted Net Assets*

##### **Revenues**

|  |    |                         |
|--|----|-------------------------|
| Sales and Services                         | \$ | 1,785,502               |
| Investment Income                          |    | 18,188                  |
| Gain on Investments Reported at Fair Value |    | 48,616                  |
| Contributions                              |    | 1,435                   |
| In-Kind Contributions                      |    | 339,778                 |
| Other                                      |    | 961                     |
| Net Assets Released from Restrictions      |    | <u>185</u>              |
| <b>Total Unrestricted Revenues</b>         |    | <u><b>2,194,665</b></u> |

##### **Expenses**

|                             |  |                         |
|-----------------------------|--|-------------------------|
| Program Services:           |  |                         |
| Rehabilitation and Training |  | 1,922,884               |
| Supporting Services:        |  |                         |
| General and Administration  |  | <u>174,958</u>          |
| <b>Total Expenses</b>       |  | <u><b>2,097,842</b></u> |

|  |        |
|--|--------|
| <b>Change in Unrestricted Net Assets</b> | 96,823 |
|--|--------|

#### *Changes in Temporarily Restricted Net Assets*

|                                       |              |
|---------------------------------------|--------------|
| Grants                                | 35,000       |
| Net Assets Released from Restrictions | <u>(185)</u> |

|  |                      |
|--|----------------------|
| <b>Change in Unrestricted Net Assets</b> | <u><b>34,815</b></u> |
|--|----------------------|

|                             |         |
|-----------------------------|---------|
| <b>Change in Net Assets</b> | 131,638 |
|-----------------------------|---------|

|  |                         |
|--|-------------------------|
| <b>Net Assets at Beginning of Year</b> | <u><b>1,393,789</b></u> |
|--|-------------------------|

|                               |                            |
|-------------------------------|----------------------------|
| <b>Net Assets End of Year</b> | <u><b>\$ 1,525,427</b></u> |
|-------------------------------|----------------------------|

See accompanying notes to the basic financial statements

# STARK COUNTY, OHIO

## Statement of Cash Flows

### The Workshops, Incorporated - Component Unit

For the Year Ended December 31, 2003

#### Cash Flows from Operating Activities

Change in Net Assets \$ 131,638

#### Adjustments to Reconcile Excess of Revenues Over Expenses to Net Cash Provided by Operating Activities

|  |                 |
|--|-----------------|
| Depreciation Expense                       | 35,535          |
| Gain on Investments Reported at Fair Value | (48,616)        |
| (Increase) Decrease in Assets              |                 |
| Accounts Receivable                        | (30,790)        |
| Interest Receivable                        | (273)           |
| Inventories                                | (31,381)        |
| Prepaid Expenses                           | (11,113)        |
| Increase (Decrease) in Liabilities         |                 |
| Accounts Payable                           | (27,425)        |
| Accrued Expenses                           | 17,766          |
| Deferred Revenue                           | <u>(35,000)</u> |

**Total Adjustments** (131,297)

**Net Cash Provided by Operating Activities** 341

#### Cash Flows from Investing Activities

|                                       |              |
|---------------------------------------|--------------|
| Purchase of Investments               | (164,502)    |
| Acquisition of Property and Equipment | (81,380)     |
| Proceeds from Sale of Investments     | <u>5,596</u> |

**Net Cash Used for Investing Activities** (240,286)

**Net Decrease in Cash and Cash Equivalents** (239,945)

**Cash and Cash Equivalents Beginning of Year** 627,492

**Cash and Cash Equivalents End of Year** \$ 387,547

See accompanying notes to the basic financial statements

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003*

## **NOTE 1. THE COUNTY AND REPORTING ENTITY**

Stark County (County) is a political subdivision of the State of Ohio. The County was formed by an act of the Ohio General Assembly in 1808. The three member Board of County Commissioners is the legislative and executive body of the County. The County Auditor is the chief fiscal officer. In addition, there are seven other elected administrative officials, each of whom is independent as set forth in Ohio law. These officials are the Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Recorder, Sheriff, and Treasurer. Also elected, to oversee the district's justice system, are five Common Pleas Court Judges, three Domestic Relations Court Judges, and one Probate Court Judge.

### ***Reporting Entity***

A reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements are not misleading. The primary government of the County consists of all funds, departments, boards and agencies that are not legally separate from the County. For the County, this includes the Department of Human Services, the Children's Services Board, the Board of Mental Retardation and Developmental Disabilities, the Board of Alcohol and Drug Addiction Services, the Board of Mental Health, and all departments and activities that are directly operated by the elected County officials.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations for which the County approves the budget, the issuance of debt, or the levying of taxes.

The following potential component units are not part of the County's reporting entity and are excluded from the accompanying financial statements. All are legally separate from the County. None are fiscally dependent on the County. The County is not financially responsible for any of these entities:

*Stark Metropolitan Housing Authority  
Stark County Educational Service Center  
Stark Development Board*

***Discretely Presented Component Units*** The component units column in the basic financial statements identifies the financial data of two of the County's component units: the Stark County Transportation Improvement District and the Stark County Port Authority. The third component unit of the County is the Workshops, Incorporated, and stand alone statements are used to present its financial data. These organizations are presented in Notes 25, 26, and 27 to the basic financial statements. They are reported separately to emphasize that they are legally separate from the County.

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003*

***The Workshops, Incorporated (Workshop)*** - The Workshop is a legally separate non-governmental, not-for-profit organization, served by a self-appointing board of trustees. The Workshop, under a contractual agreement with the Stark County Board of Mental Retardation and Developmental Disabilities, provides a comprehensive program of services, including employment for mentally retarded and developmentally disabled citizens. The Stark County Board of MRDD provides the Workshop with staff salaries, transportation, equipment (except that used directly in the production of goods or rendering of services), staff to administer and supervise training programs, various financial reporting, and other funds as necessary for the operation of the Workshop. The Workshop is fiscally dependant on the County. Also, the nature and significance of the relationship between the Workshop and County is such that exclusion of the Workshop within the financial statements would cause the statements to be misleading or incomplete. Based on these two criteria the Workshop is reflected as a component unit of the County. Separately issued financial statements can be obtained from The Workshops Incorporated, 2950 Whipple Avenue, NW, Canton, Ohio 44708.

***The Stark County Transportation Improvement District (District)*** - The District provides road and highway improvements within the County in conjunction with the Ohio Department of Transportation. Its board is appointed by the County Commissioners. The District is economically dependent on the County. Based on this relationship, the District is a component unit of the County. Separately issued financial statements can be obtained from the Stark County Transportation Improvement District, 110 Central Plaza South, Canton, Ohio 44702.

***The Stark County Port Authority (Authority)*** - The Authority promotes economic development within the County. Its board is appointed by the County Commissioners. The Authority is economically dependent on the County. Based on this relationship, the Authority is a component unit of the County. Separately issued financial statements can be obtained from the Stark County Port Authority, 116 Cleveland Ave. NW, Suite 600, Canton, Ohio 44702.

The County is associated with certain organizations which are defined as Joint Ventures, Jointly Governed Organizations, or Related Organizations. These organizations are presented in Notes 19, 20 and 21 to the basic financial statements. These organizations are:

*Multi-County Juvenile Attention System  
Stark Council of Governments  
Stark County Regional Planning Commission  
Stark-Tuscarawas-Wayne Joint Solid Waste  
Management District  
Community Improvement Corporation of Stark  
County  
Akron-Canton Regional Airport  
Stark County Family Council  
Stark County Tax Incentive Review Council*

*Northeast Ohio Trade and Economic Consortium  
Northeast Ohio Four County Regional Planning  
and Development Organization  
Stark Area Regional Transit Authority  
Northeast Ohio Network  
Stark Regional Community Corrections Center  
Heartland East Administrative Services Center  
Stark County Public Library  
Stark County Park District*

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003*

As the custodian of public funds, the County Treasurer invests all public moneys held on deposit in the County Treasury. In the case of the legally separate agencies, boards and commissions listed below, the County serves as fiscal agent, but is not financially accountable for their operations. Accordingly, the activity of the following districts and entities are presented as agency funds within the basic financial statements:

*Stark Council of Governments  
Stark County Health Department  
Stark County Regional Planning Commission  
Multi-County Juvenile Attention System*

*Stark County Park District  
Stark Soil and Water Conservation District  
Stark Regional Community Corrections Center  
Family and Child First Council*

Information in the following notes to the basic financial statements relates in general to the primary government. Information related to the operation of the component units is specifically identified.

## **NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The County also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, to its governmental and business-type activities and to its proprietary funds provided they do not conflict with or contradict GASB pronouncements. The County has elected not to follow FASB guidance for business-type activities and enterprise issued after November 30, 1989. The more significant of the County's accounting policies are described below.

### **A. Basis of Presentation**

The County's basic financial statements consist of government-wide statements, including a Statement of Net Assets and a Statement of Activities, and fund financial statements which provide a more detailed level of financial information.

**Government-wide Financial Statements** The Statement of Net Assets and the Statement of Activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The activity of the internal service fund is eliminated to avoid "doubling up" revenues and expenses. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

The Statement of Net Assets presents the financial condition of the governmental and business-type activities of the County at year-end. The Statement of Activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for the business-type activities of the County. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental program or business activity is self-financing or draws from the general revenues of the County.



# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003*

Net assets should be reported as restricted when constraints placed on net asset use are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. The net assets restricted for other purposes result from special revenue funds and the restrictions on their net asset use, along with a restriction in the general fund on unclaimed monies.

**Fund Financial Statements** During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The internal service fund is presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by type.

## ***B. Fund Accounting***

The County uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. There are three categories of funds: governmental, proprietary and fiduciary.

**Governmental Funds** Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the County's major governmental funds:

***General*** - The general fund accounts for all financial resources except those required to be accounted for in another fund. The general fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Ohio.

***Mental Retardation and Developmental Disabilities*** - The mental retardation and developmental disabilities fund accounts for the operations of a school and the costs of administering a workshop for the mentally retarded and developmentally disabled. Revenue sources are a County-wide property tax levy and Federal and State grants.

***Mental Health*** - The mental health fund accounts for a County-wide property tax levy and Federal and State grants that are expended primarily to pay the cost of contracts with local mental health agencies that provide services to the public.

***Children's Services*** - The children's services fund accounts for a County-wide property tax levy, Federal and State grants, support collections, Veteran's Administration and Social Security. Major expenditures are for foster homes, emergency shelters, medical care, school supplies, counseling and parental training.

***Public Assistance*** - The public assistance fund accounts for various Federal and State grants as well as transfers from the general fund used to provide public assistance to general relief recipients and to pay their providers of medical assistance and certain public social services.

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003*

The other governmental funds of the County account for grants and other resources whose use is restricted to a particular purpose.

**Proprietary Funds** Proprietary fund reporting focuses on the determination of operating income, changes in net assets, financial position and cash flows. Proprietary funds are classified as either enterprise or internal service.

***Enterprise Fund*** - Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The County has presented the following major proprietary fund:

***Sewer*** - The sewer fund accounts for sanitary sewer services provided to individuals and commercial users in the County. The costs of providing these services are financed primarily through user charges.

***Internal Service Funds*** - Internal service funds account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. The County's internal service funds report on self-insurance programs which provide medical and liability benefits and worker's compensation to the employees of the County.

**Fiduciary Funds** Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the County's own programs. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County's fiduciary funds are private-purpose trust funds and agency funds. The private-purpose trust funds are for monies received in trust by: the board of mental retardation and developmental disabilities, George C. Brissel trust, and juvenile court. The County's agency funds are mainly used for the collection and distribution of taxes, along with the County Park District, Health District, Multi-County Juvenile Attention System, and several other related entities described on page 38.

## ***C. Measurement Focus***

**Government-wide Financial Statements** The government-wide financial statements are prepared using the economic resources measurement focus. All assets and all liabilities associated with the operation of the County are included on the Statement of Net Assets.

**Fund Financial Statements** All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003*

Like the government-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statement of net assets. The statement of changes in fund net assets presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

The private purpose trust funds are reported using the economic resources measurement focus.

## ***D. Basis of Accounting***

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting; proprietary and fiduciary funds also use the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

**Revenues - Exchange and Non-exchange Transactions** Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the County, available means expected to be received within sixty days of year-end.

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the sale occurs. Revenue from property taxes is recognized in the year for which the taxes are levied. (See Note 5.) Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: sales tax (see Note 6), interest, federal and state grants and subsidies, state-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees and rentals.

**Deferred Revenue** Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

Property taxes for which there is an enforceable legal claim as of December 31, 2003, but which were levied to finance year 2004 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue.

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003*

**Expenses/Expenditures** On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

## ***E. Budgetary Process***

All funds, except agency funds, are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the County may appropriate. The appropriations resolution is the Commissioner's authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the Commissioners. The legal level of control has been established by the Commissioners at the object level for all funds.

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the County Commissioners. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the final amended certificate of estimated resources issued during the year.

The appropriation resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budgeted amounts reflect the first appropriation resolution for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the Commissioners during the year.

## ***F. Cash, Cash Equivalents, and Investments***

To improve cash management, cash received by the County is pooled. Moneys for all funds, including proprietary funds, are maintained in this pool. Individual fund integrity is maintained through the County's records. Interest in the pool is presented as "Cash and Cash Equivalents" on the financial statements.

During 2003, investments were limited to federal agency securities, manuscript bonds, money market, commercial paper, repurchase agreements and STAR Ohio. Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts are reported at cost, for the County these include repurchase agreements and manuscript bonds.

The County has invested funds in the State Treasury Asset Reserve of Ohio (STAR Ohio) during 2003. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price, which is the price the investments could be sold for on December 31, 2003.

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003*

Following Ohio statutes, the County has, by resolution, specified the funds to receive an allocation of interest earnings. Interest revenue credited to the general fund during fiscal year 2003 amounted to \$1,952,241 which includes \$1,874,151 assigned from other County funds.

The County utilizes a financial institution to service bonded debt as principal and interest payments come due and to hold retainage. The balance in these accounts is presented on the financial statements as "cash and cash equivalents with fiscal agents." The County has segregated bank accounts for moneys held separate from the County treasury. These depository accounts are presented as "cash and cash equivalents in segregated accounts" or "investments in segregated accounts."

For presentation on financial statements, funds included within the Treasurer's cash management pool and investments with an original maturity of three months or less are considered to be cash equivalents.

## ***G. Inventory***

Inventory is valued at cost using the first-in, first-out method. Inventory is recorded as an expenditure/expense when consumed.

## ***H. Prepaid Items***

Payments made to vendors for services that will benefit periods beyond December 31, 2003, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount at the time of purchase and reflecting the expenditure/expense in the year in which services are consumed.

## ***I. Capital Assets***

General capital assets are capital assets which are associated with and generally arise from governmental activities. They generally result from expenditures in the governmental funds. General capital assets are reported in the governmental activities column of the government-wide statement of net assets but are not reported in the fund financial statements. Capital assets utilized by the proprietary funds are reported both in the business-type activities column of the government-wide statement of net assets and in the respective funds.

All capital assets are depreciated except for land and construction in process. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

| <i>Description</i>                       | <i>Governmental Activities</i> | <i>Business-Type Activities</i> |
|--|--------------------------------|---------------------------------|
|  | <i>Estimated Lives</i>         | <i>Estimated Lives</i>          |
| <i>Improvements Other than Buildings</i> | <i>15 years</i>                | <i>15 years</i>                 |
| <i>Buildings and Improvements</i>        | <i>30-50 years</i>             | <i>30-50 years</i>              |
| <i>Furniture, Fixtures and Equipment</i> | <i>5-15 years</i>              | <i>5-15 years</i>               |
| <i>Infrastructure</i>                    | <i>30-50 years</i>             | <i>30-50 years</i>              |

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003*

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of five thousand dollars with the exception of land as land was listed regardless of cost. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Interest incurred during the construction of proprietary fund capital assets is also capitalized.

The County's infrastructure consists of sanitary sewers and current year improvements to general infrastructure assets (i.e. roads and bridges). GASB Statement No. 34 requires *prospective* reporting of general infrastructure assets from the date the government first implements the Statement. The Statement creates a transition period for the retroactive reporting of major general infrastructure assets. Based on the Statement guidelines, governments are not required to report major general infrastructure assets acquired, reconstructed, improved etc. between 1980 and the year of implementation until 2006. All of the County's roads and bridges will be capitalized within the next several years.

## ***J. Interfund Balances***

On fund financial statements, outstanding interfund loans and unpaid amounts for interfund services are reported as "interfund receivables/payables." Interfund loans which do not represent available expendable resources are offset by a fund balance reserve account. Interfund balance amounts are eliminated in the statement of net assets, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

## ***K. Compensated Absences***

The County reports compensated absences in accordance with the provisions of GASB Statement No. 16, "Accounting for Compensated Absences" as interpreted by Interpretation No. 6 of the GASB, "Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements". Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means.

Sick leave benefits are accrued as a liability using the termination payment method. An accrual for earned sick leave is made to the extent that it is probable that the benefits will result in termination payments. The liability is based on the County's past experience of making termination payments.

## ***L. Accrued Liabilities and Long-term Obligations***

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements, and all payables, accrued liabilities and long-term obligations payable from proprietary funds are reported in the proprietary fund financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, claims and judgments, compensated absences, special termination benefits and contractually required pension contributions that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds, and capital leases are recognized as a liability in the fund financial statements when due.

## **STARK COUNTY, OHIO**

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003*

### ***M. Bond Discount/Issuance Costs***

Bond discounts and issuance costs for governmental and business-type activities and for proprietary fund types are deferred and amortized over the term of the bonds using the straight-line method since the results are not significantly different from the effective interest method. Bond discounts are presented as a reduction of the face amount of bonds payable whereas issuance costs are recorded as increases in the face amount of bonds payable. The amounts of issuance costs on the current year issues were immaterial.

### ***N. Fund Balance Reserves***

The County reserves those portions of fund balance which are legally segregated for a specific future use or which do not represent expendable resources and therefore are not available for appropriation or expenditure. Fund equity reserves have been established for encumbrances, debt service, loans (community development block grant monies loaned to local businesses and homeowners) and unclaimed monies. Under Ohio law, unclaimed monies are not available for appropriation until they have remained unclaimed for five years.

### ***O. Net Assets***

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the constitutional provisions or enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

### ***P. Operating Revenues and Expenses***

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for county sewer, county water, workers' compensation and self-insurance programs. Operating expenses are necessary costs that have been incurred in order to provide the good or service that is the primary activity of the fund. Any revenues and expenses not meeting the definitions of operating are reported as nonoperating.

### ***Q. Contributions of Capital***

Contributions of capital in proprietary fund financial statements arise from outside contributions of capital assets, tap-in fees to the extent they exceed the cost of the connection to the system, or from grants or outside contributions of resources restricted to capital acquisition and construction.

### ***R. Interfund Activity***

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues.

# **STARK COUNTY, OHIO**

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003*

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after nonoperating revenues/expenses in proprietary funds.

Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

## ***S. Extraordinary and Special Items***

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County Administration and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during 2003.

## ***T. Estimates***

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

## ***NOTE 3. BUDGETARY BASIS OF ACCOUNTING***

The Statements of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) and Actual are presented in the basic financial statements for the General Fund and Major Special Revenue Funds. The major differences between the budget basis and the GAAP basis are:

- a) Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
- b) Expenditures are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
- c) Encumbrances are treated as expenditures for all funds (budget) rather than as a reservation of fund balance for governmental fund types (GAAP).



# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003

Adjustments necessary to convert the results of operations at the end of the year on the Budget basis to the GAAP basis are as follows:

| <i>Net Change in Fund Balance</i>              |                       |  |                          |                                |                              |
|--|-----------------------|--|--------------------------|--------------------------------|------------------------------|
| <i>General and Major Special Revenue Funds</i> |                       |  |                          |                                |                              |
|  | <i>General</i>        | <i>Mental<br/>Retardation and<br/>Developmental<br/>Disabilities</i> | <i>Mental<br/>Health</i> | <i>Children's<br/>Services</i> | <i>Public<br/>Assistance</i> |
| <i>GAAP Basis</i>                              | \$ 795,325            | \$ (5,003,014)   | \$ 2,015,935             | \$ (3,712,741)                 | \$ 1,186,166                 |
| <i>Net Adjustment for Revenue Accruals</i>     | (1,354,413)           | 649,045  | (1,062,312)              | 500,745                        | 887,288                      |
| <i>Net Adjustment for Expenditure Accruals</i> | 156,405               | (142,017)  | (151,521)                | 1,493,997                      | (1,136,124)                  |
| <i>Encumbrances</i>                            | (4,289,472)           | (909,579)  | (470,807)                | (2,279,629)                    | (2,023,113)                  |
| <i>Budget Basis</i>                            | <u>\$ (4,692,155)</u> | <u>\$ (5,405,565)</u>  | <u>\$ 331,295</u>        | <u>\$ (3,997,628)</u>          | <u>\$ (1,085,783)</u>        |

## NOTE 4. DEPOSITS AND INVESTMENTS

Monies held by the County are classified by State Statute into three categories. Active moneys are public moneys determined to be necessary to meet current demand upon the County treasury. Such moneys must be maintained either as cash in the County treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Inactive deposits are public deposits that the County has identified as not required for use within the current five year period of designation of depositories. Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but not limited to, passbook accounts.

Interim deposits are deposits of interim monies. Interim monies are those monies which are not needed for immediate use but which will be needed before the end of the current period of designation of depositories. Interim deposits must be evidenced by time certificates of deposit maturing not more than one year from the date of deposit or by savings or deposit accounts including passbook accounts.

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public moneys deposited with the institution.

Interim moneys can be deposited or invested in the following securities:

1. United States treasury notes, bills, bonds, or any other obligation or security issued by the United States treasury or any other obligation guaranteed as to principal and interest by the United States;

## STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003*

2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed five percent of the County's total average portfolio;
10. Bankers acceptances for a period not to exceed 270 days and in an amount not to exceed ten percent of the County's total average portfolio;

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity. Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or qualified trustee or, if the securities are not represented by certificate, upon receipt of confirmation of transfer from the custodian.

**Cash on Hand** At year end, the County had \$865,447 in undeposited cash on hand which is included on the financial statements of the County as part of "cash and cash equivalents."

The following information classifies deposits and investments by categories of risk as defined in GASB Statement No. 3 "Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements."

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003

**Deposits** At year-end, the carrying amount of the County's deposits was \$22,770,683 and the bank balance was \$29,383,446. Of the bank balance:

1. \$1,816,940 was covered by federal depository insurance.
2. \$27,566,506 was uncollateralized and uninsured. Although the securities were held by the pledging financial institutions trust department or agent in the County's name and all State statutory requirements for the investment of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

**Investments** The County's investments are required to be categorized to give an indication of the level of risk assumed by the County at year end. Category 1 includes investments that are insured or registered or for which the securities are held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agent but not in the County's name. STAR Ohio is an unclassified investment since it is not evidenced by securities that exist in physical or book entry form.

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|  | Category          |                      | Fair                 |
|--|-------------------|----------------------|----------------------|
|  | 1                 | 3                    | Value                |
| <i>Federal Home Loan Bank Notes</i>                | \$ -              | \$ 28,867,753        | \$ 28,867,753        |
| <i>Federal National Mortgage Association Notes</i> | -                 | 12,995,309           | 12,995,309           |
| <i>Federal Home Loan Mortgage Company Notes</i>    | -                 | 6,375,396            | 6,375,396            |
| <i>Federal Farm Credit Bank Notes</i>              | -                 | 2,991,095            | 2,991,095            |
| <i>U.S. Treasury Bills</i>                         | -                 | 4,992,410            | 4,992,410            |
| <i>Money Market</i>                                | -                 | -                    | 11,192,792           |
| <i>Manuscript Bonds</i>                            | 152,000           | -                    | 152,000              |
| <i>Repurchase Agreements</i>                       | -                 | 10,175,000           | 10,175,000           |
| <i>Financial Asset Management</i>                  | -                 | 1,043,131            | 1,043,131            |
| <i>STAR Ohio</i>                                   | -                 | -                    | 9,770,162            |
| <i>Total Investments</i>                           | <u>\$ 152,000</u> | <u>\$ 67,440,094</u> | <u>\$ 88,555,048</u> |

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The classification of cash and cash equivalents, and investments on the financial statements is based on criteria set forth in GASB Statement No. 9, "Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities that use Proprietary Fund Accounting."

## STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003

A reconciliation between the classifications of cash and cash equivalents and investments on the financial statements and the classification per GASB Statement No. 3 is as follows:

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|  | <i>Cash and<br/>Cash Equivalents</i> | <i>Investments</i> |
|--|--------------------------------------|--------------------|
| <i>GASB Statement No. 9</i>  | \$ 112,191,178                       | \$ -               |
| <i>Cash on Hand</i>  | (865,447)                            | -                  |
| <i>Investments which are part of<br/>the cash management pool:</i> |                                      |                    |
| <i>Federal Home Loan Bank Notes</i>                                | (28,867,753)                         | 28,867,753         |
| <i>Federal National Mortgage Association Notes</i>                 | (12,995,309)                         | 12,995,309         |
| <i>Federal Home Loan Mortgage Company Notes</i>                    | (6,375,396)                          | 6,375,396          |
| <i>Federal Farm Credit Bank Notes</i>                              | (2,991,095)                          | 2,991,095          |
| <i>U.S. Treasury Bills</i>   | (4,992,410)                          | 4,992,410          |
| <i>Money Market</i>  | (11,192,792)                         | 11,192,792         |
| <i>Manuscript Bonds</i>  | (152,000)                            | 152,000            |
| <i>Repurchase Agreements</i>                                       | (10,175,000)                         | 10,175,000         |
| <i>Financial Asset Management</i>                                  | (1,043,131)                          | 1,043,131          |
| <i>STAR Ohio</i>   | (9,770,162)                          | 9,770,162          |
|  | <hr/>                                | <hr/>              |
| <i>GASB Statement No. 3</i>  | \$ 22,770,683                        | \$ 88,555,048      |

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### NOTE 5. PROPERTY TAXES

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Property Tax revenue received during 2003 for real and public utility property taxes represents collections of 2002 taxes. Property tax payments received during 2003 for tangible personal property (other than public utility property) is for 2003 taxes.

2003 real property taxes are levied after October 1, 2003 on the assessed value as of January 1, 2003, the lien date. Assessed values are established by state law at thirty-five percent of appraised market value. 2003 real property taxes are collected in and intended to finance 2004.

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at thirty-five percent of true value. 2003 public utility property taxes became a lien December 31, 2002, are levied after October 1, 2003, and are collected in 2004 with real property taxes.

2003 tangible personal property taxes are levied after October 1, 2002, on the value as of December 31, 2002. Collections are made in 2003. Tangible personal property assessments are twenty-four percent of true value.

## STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003*

The full tax rate for all County operations for the year ended December 31, 2003, was \$9.60 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2003 property tax receipts were based are as follows:

---

|   |                                       |
|---|---------------------------------------|
| <i>Real Property</i>                    | <i>\$ 5,371,131,720</i>               |
| <i>Public Utility Personal Property</i> | <i>266,683,550</i>                    |
| <i>Tangible Personal Property</i>       | <i><u>733,462,000</u></i>             |
| <i>Total Assessed Value</i>             | <i><u><u>\$ 6,371,277,270</u></u></i> |

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Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

Tangible personal property taxes paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30; if paid semi-annually, the first payment is due April 30, with the remainder payable by September 20.

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Property taxes receivable represents real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2003, and for which there is an enforceable legal claim. In the general fund, the mental health fund, the mental retardation and developmental disabilities fund, the 9-1-1 fund, and children's services fund, the entire receivable has been offset by deferred revenue since the current taxes were not levied to finance 2003 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as revenue while the remainder of the receivable is deferred.

### **NOTE 6. PERMISSIVE SALES AND USE TAX**

During 2003, the County received sales and use taxes at the rate of one half percent which were approved by County electors at the May 2003 primary election and were levied for a period of eight years that began July 1, 2003 and ended June 30, 2011. Proceeds of the tax were credited to the General Fund. Permissive sales and use taxes collected in 2003 totaled \$5,564,319, including monies attributable to state motor vehicle licensing sales. \$4,373,356 of this total was attributable to the County sales and use tax.

A receivable is recognized at year-end for amounts that will be received from sales which occurred during 2003. On a full accrual basis, the full amount of the receivable is recognized as revenue. On a modified accrual basis, the amount of the receivable that will be received outside of the available period is deferred.

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003

## NOTE 7. RECEIVABLES

Receivables at December 31, 2003 consisted of taxes, accounts (billings for user charged services including unbilled utility services), special assessments, interfund, accrued interest, loans and intergovernmental receivables arising from grants, entitlements, and shared revenues. Receivables are considered collectible in full. Utility accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

## NOTE 8. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. These risks are covered by commercial insurance policies purchased from independent third parties. There has not been a significant reduction of coverage from the prior year and settled claims have not exceeded commercial coverage in any of the last three years.

The County has elected to provide medical benefits through a self-insured program. The maintenance of these benefits are accounted for in the Self Insurance internal service fund. An excess coverage insurance (stop loss) policy covers annual claims in excess of \$150,000 per individual and \$8,026,539 for the County as a whole. Incurred but not reported claims of \$775,205 have been accrued as a liability.

The County participates in the State Workers' Compensation retrospective rating and payment system. This plan involves the payment of a minimum premium for administrative services and stop-loss coverage plus the actual claim costs for employees injured. Incurred but not reported claims of \$2,047,412 have been accrued as a liability at December 31, 2003.

The claims liability of \$2,822,617 reported in the internal service funds at December 31, 2003, is based on the requirements of GASB Statement No. 10 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimates were not affected by incremental claims adjustments expenses and does not include other allocated or unallocated claims adjustment expenses.

Changes in the funds' claims liability amounts for 2001, 2002 and 2003 were:

---

|         | <i>Balance at<br/>Beginning<br/>of Year</i> | <i>Current Year<br/>Claims</i> | <i>Claim<br/>Payments</i> | <i>Balance at<br/>End of Year</i> |
|---------|---|--------------------------------|---------------------------|-----------------------------------|
| 2001 \$ | 4,315,473                                   | \$ 6,684,635                   | \$ 7,313,523              | \$ 3,686,585                      |
| 2002    | 3,686,585                                   | 6,761,512                      | 7,359,261                 | 3,088,836                         |
| 2003    | 3,088,836                                   | 9,981,402                      | 10,247,621                | 2,822,617                         |

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# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003

## NOTE 9. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2003 was as follows:

|  | <i>Balance</i><br><i>January 1, 2003</i> | <i>Additions</i>    | <i>Deletions</i>    | <i>Balance</i><br><i>December 31, 2003</i> |
|--|--|---------------------|---------------------|--|
| <i>Governmental activities:</i>                    |  |                     |                     |  |
| <i>Capital assets not being depreciated:</i>       |  |                     |                     |  |
| <i>Land</i>  | \$ 9,368,432                             | \$ 582,124          | \$ -                | \$ 9,950,556                               |
| <i>Construction in progress</i>                    | <u>9,087,008</u>                         | <u>11,329,602</u>   | <u>13,171,824</u>   | <u>7,244,786</u>                           |
| <i>Total capital assets not being depreciated</i>  | 18,455,440                               | 11,911,726          | 13,171,824          | 17,195,342                                 |
| <i>Other capital assets:</i>                       |  |                     |                     |  |
| <i>Buildings and improvements</i>                  | 49,918,544                               | 1,183,059           | 4,300               | 51,097,303                                 |
| <i>Improvements other than buildings</i>           | 1,251,659                                | 120,224             | 702                 | 1,371,181                                  |
| <i>Furniture, fixtures and equipment</i>           | 20,677,909                               | 1,008,657           | 421,048             | 21,265,518                                 |
| <i>Infrastructure</i>                              | <u>1,936,690</u>                         | <u>12,108,505</u>   | <u>-</u>            | <u>14,045,195</u>                          |
| <i>Total other capital assets</i>                  | 73,784,802                               | 14,420,445          | 426,050             | 87,779,197                                 |
| <i>Accumulated depreciation:</i>                   |  |                     |                     |  |
| <i>Buildings and improvements</i>                  | (26,613,138)                             | (1,438,137)         | 4,300               | (28,046,975)                               |
| <i>Improvements other than buildings</i>           | (749,317)                                | (64,970)            | 702                 | (813,585)                                  |
| <i>Furniture, fixtures and equipment</i>           | (15,334,022)                             | (1,556,603)         | 399,612             | (16,491,013)                               |
| <i>Infrastructure</i>                              | <u>(38,734)</u>                          | <u>(538,674)</u>    | <u>-</u>            | <u>(577,408)</u>                           |
| <i>Total accumulated depreciation</i>              | (42,735,211)                             | (3,598,384)         | 404,614             | (45,928,981)                               |
| <i>Other capital assets, net</i>                   | 31,049,591                               | 10,822,061          | 21,436              | 41,850,216                                 |
| <i>Governmental activities capital assets, net</i> | <u>\$49,505,031</u>                      | <u>\$22,733,787</u> | <u>\$13,193,260</u> | <u>\$59,045,558</u>                        |

Depreciation expense was charged to functions as follows:

Governmental Activities:

|   |                     |
|---|---------------------|
| <i>Legislative and Executive</i>                          | \$ 701,502          |
| <i>Judicial</i>   | 101,690             |
| <i>Public Safety</i>                                      | 720,802             |
| <i>Public Works</i>                                       | 905,044             |
| <i>Health</i>   | 1,014,041           |
| <i>Human Services</i>                                     | 126,105             |
| <i>Conservation and Recreation</i>                        | <u>29,200</u>       |
| <i>Total Governmental Activities Depreciation Expense</i> | <u>\$ 3,598,384</u> |

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003

|  | Balance<br>January 1, 2003 | Additions           | Deletions          | Balance<br>December 31, 2003 |
|--|----------------------------|---------------------|--------------------|------------------------------|
| <i>Business-type activities:</i>             |                            |                     |                    |                              |
| <i>Capital assets not being depreciated:</i> |                            |                     |                    |                              |
| Land   | \$ 375,941                 | \$ 250,521          | \$ 26,700          | \$ 599,762                   |
| Construction in progress                     | 1,318,872                  | 5,457,635           | 3,722,149          | 3,054,358                    |
| Total capital assets not being depreciated   | 1,694,813                  | 5,708,156           | 3,748,849          | 3,654,120                    |
| <i>Other capital assets:</i>                 |                            |                     |                    |                              |
| Buildings and improvements                   | 6,017,038                  | 619,528             | 419,000            | 6,217,566                    |
| Improvements other than buildings            | 70,627                     | 1,063,694           | 5,400              | 1,128,921                    |
| Furniture, fixtures and equipment            | 2,644,737                  | 679,116             | 53,327             | 3,270,526                    |
| Infrastructure                               | 137,942,561                | 7,983,411           | 41,727             | 145,884,245                  |
| Total other capital assets                   | 146,674,963                | 10,345,749          | 519,454            | 156,501,258                  |
| <i>Accumulated depreciation:</i>             |                            |                     |                    |                              |
| Buildings and improvements                   | (4,124,817)                | (169,466)           | 419,000            | (3,875,283)                  |
| Improvements other than buildings            | (39,368)                   | (73,941)            | 5,400              | (107,909)                    |
| Furniture, fixtures and equipment            | (1,901,125)                | (289,300)           | 48,477             | (2,141,948)                  |
| Infrastructure                               | (38,731,015)               | (2,902,267)         | 17,750             | (41,615,532)                 |
| Total accumulated depreciation               | (44,796,325)               | (3,434,974)         | 490,627            | (47,740,672)                 |
| Other capital assets, net                    | 101,878,638                | 6,910,775           | 28,827             | 108,760,586                  |
| Business-type activities capital assets, net | <u>\$103,573,451</u>       | <u>\$12,618,931</u> | <u>\$3,777,676</u> | <u>\$112,414,706</u>         |

## NOTE 10. DEFINED BENEFIT RETIREMENT SYSTEMS

### A. Ohio Public Employees Retirement System

All County full-time employees, other than teachers, participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invest both member and employer contributions (employer contributions vest over five years at 20% per year). Under the member directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and a defined contribution plan. Under the combined plan, employer contributions are invested by the retirement system to provide a formula retirement benefit similar to the traditional plan benefit. Member contributions, whose investment is self-directed by the member, accumulate retirement assets in a manner similar to the member directed plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost-of-living adjustments to members of the traditional and combined plans. Members of the member-directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by state statute per Chapter 145 of the Ohio Revised Code. OPERS issues a stand alone financial report which may be obtained by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642.



## STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003*

Member of all three plans, other than those engaged in law enforcement, are required to contribute 8.5 percent of their annual covered salary to fund pension obligations. Sheriffs and deputy sheriffs participating in the traditional plan were required to contribute 10.1 percent while all other law enforcement employees contribute 9 percent. For plan members, other than those engaged in law enforcement, the County was required to contribute 13.55 percent of covered salary for 2003. The County contribution for law enforcement employees for 2003 was 16.7 percent. Contributions are authorized by State statute. The contribution rates are determined actuarially. The County's contributions to OPERS for the years ended December 31, 2003, 2002, and 2001 were \$ 11,209,998, \$11,680,536, and \$11,083,722, respectively; 88 percent has been contributed for 2003 and 100 percent has been contributed for 2002 and 2001. The unpaid contribution for 2003 is recorded as a liability within the enterprise fund (business-type activity) and the governmental activities intergovernmental payable.

### *B. Ohio State Teachers Retirement System*

Certified teachers employed by the school for the Mentally Retarded and Developmentally Disabled participate in the Ohio State Teachers Retirement System (OSTRS), a cost-sharing multiple-employer public employee retirement system administered by the Ohio State Teachers Retirement Board. OSTRS provides basic retirement benefits, disability, survivor, and health care benefits based on eligible service credit to members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. OSTRS issues a publicly available financial report that includes financial statements and required supplementary information for OSTRS. That report may be obtained by writing to the Ohio State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771.

Plan members are required to contribute 9.3 percent of their annual covered salary to fund pension obligations and the County is required to contribute 14 percent for the fiscal year ended June 30, 2003. Effective July 1, 2003, the member contribution rate increased to the statutory maximum of 10 percent. Contribution rates are established by OSTRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The County's contributions to OSTRS for the years ended December 31, 2003, 2002, and 2001 were \$456,011, \$425,624, and \$385,779, respectively; 96 percent has been contributed for 2003 and 100 percent has been contributed for 2002 and 2001. The unpaid contribution for 2003 is recorded within the governmental activities intergovernmental payable.

## **NOTE 11. POSTEMPLOYMENT BENEFITS**

### *A. Ohio Public Employees Retirement System*

The Ohio Public Employees Retirement System (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit with either the traditional or combined plans. Health care coverage for disability and primary survivor recipients is available. Members of the member-directed plan do not qualify for postretirement health care coverage. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of postretirement health care based on authority granted by State statute. The employer contribution rate for 2003 was 13.55 percent of covered payroll for employees not engaged in law enforcement; 5 percent was the portion that was used to fund health care. The employer contribution rate for law enforcement employees for 2003 was 16.7 percent; 5 percent was used to fund health care.

## STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003*

Benefits are advance-funded using the entry age normal cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2002, include a rate of return on investments of 8 percent, an annual increase in active employee total payroll of 4 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .50 percent and 6.3 percent based on additional annual pay increases. Health care premiums were assumed to increase 4 percent annually.

All investments are carried at market. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets.

The number of active contributing participants in the traditional and combined plans was 364,881. The County's actual contributions for 2003 which were used to fund postemployment benefits were \$4,278,950. The actual contribution and the actuarially required contribution amounts are the same. OPERS's net assets available for payment of benefits at December 31, 2002, (the latest information available) were \$10.0 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$18.7 billion and \$8.7 billion, respectively.

In December 2001, the Board adopted the Health Care "Choices" Plan. The Choices Plan will be offered to all persons newly hired in an OPERS covered position after January 1, 2003, with no prior service credit accumulated toward health care coverage. Choices will incorporate a cafeteria approach, offering a broader range of health care options. The Plan uses a graded scale from ten to thirty years to calculate a monthly health care benefit. This is in contrast to the ten-year "cliff" eligibility standard for the present Plan.

The benefit recipient will be free to select the option that best meets their needs. Recipients will fund health care costs in excess of their monthly health care benefit. The Plan will also offer a spending account feature, enabling the benefit recipient to apply their allowance toward specific medical expenses, much like a Medical Spending Account.

### *B. Ohio State Teachers Retirement System*

Comprehensive health care benefits are provided to retired teachers and their dependents through the Ohio State Teachers Retirement System (OSTRS). Benefits include hospitalization, physicians' fees, prescription drugs, and partial reimbursement of monthly Medicare premiums. All benefit recipients and sponsored dependents are eligible for health care coverage. The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by OSTRS.

Benefits are funded on a pay-as-you-go basis. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By Ohio law, the cost of coverage paid from OSTRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. The Board allocated employer contributions equal 1 percent for of covered payroll to the Health Care Reserve Fund. For the County, this amount equaled \$32,572 for 2003.

OSTRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund at June 30, 2003, was \$2.8 billion. For the year ended June 30, 2003, net health care costs paid by OSTRS were \$352,301,000 and there were 108,294 eligible benefit recipients.

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003

## NOTE 12. OTHER EMPLOYEE BENEFITS

Compensated Absences County employees earn vacation and sick leave at varying rates depending on length of service and department policy. The Ohio Revised Code states up to three years of vacation leave may be accumulated. All accumulated, unused vacation time is paid upon separation if the employee has at least one year of service with the County. The Revised Code also states, the County employees become eligible to receive one-fourth of their accumulated unpaid sick leave time upon retirement after a minimum of ten years of service. However, the Revised Code authorizes the board of commissioners to set modification to these rights for any agencies or departments under their control. By order of any appointing authority of a county office, department, commission or board that is not under the Board of Commissioners control may set modification of said rights. As of December 31, 2003, the liability for unpaid compensated absences was \$7,043,691 for the entire County.

## NOTE 13. LEASES

### A. Capital Leases

The County has entered into several agreements to lease various types of office equipment. Each lease meets the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13, "Accounting for Leases," which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. Capital lease payments are reflected as debt service expenditures on the statement of revenues, expenditures and changes in fund balance for governmental funds. The equipment acquired by lease have been capitalized in the amount of \$499,889 as furniture, fixtures, and equipment. Principal payments in fiscal year 2003 totals \$79,965 in the General fund, \$17,494 in special revenue funds and \$985 in the Sewer fund

The following is a schedule of the future long-term minimum lease payments required under the capital leases and the present value of the minimum lease payments as of December 31, 2003:

---

| <i>Year</i>                                    | <i>Governmental<br/>Activities</i> | <i>Sewer</i>    |
|--|------------------------------------|-----------------|
| <i>2004</i>                                    | <i>\$ 153,308</i>                  | <i>\$ 1,092</i> |
| <i>2005</i>                                    | <i>150,692</i>                     | <i>1,092</i>    |
| <i>2006</i>                                    | <i>143,308</i>                     | <i>1,001</i>    |
| <i>2007</i>                                    | <i>44,160</i>                      | <i>-</i>        |
| <i>2008</i>                                    | <i>33,999</i>                      | <i>-</i>        |
| <i>Total Minimum Lease Payments</i>            | <i>525,467</i>                     | <i>3,185</i>    |
| <i>Less: Amount Representing Interest</i>      | <i>(25,578)</i>                    | <i>(139)</i>    |
| <i>Present Value of Minimum Lease Payments</i> | <i>\$ 499,889</i>                  | <i>\$ 3,046</i> |

---

Capital lease payments have been reclassified and are reflected as debt service expenditures in the fund financial statements for the governmental funds. These expenditures are reflected as program expenditures on a budgetary basis. In the enterprise funds, capital lease principal payments have been reclassified to reduce the liability and the interest payments have been reclassified as interest and fiscal charges expense.

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003

## B. Operating Leases

The County has entered into multiple year non-cancelable operating leases for equipment and office space. In addition, some of the operating leases have options to renew at the end of the lease period. The minimum rental commitments under all such non-cancelable leases at December 31, 2003, are \$29,800, \$29,576 and \$22,832 for 2004, 2005 and 2006, respectively.

## NOTE 14. CONTRACTUAL COMMITMENTS

The County had various contractual commitments outstanding at December 31, 2003. A majority of these contracts were for building renovations and road and bridge repair. These commitments amounted to \$13,585 in the General fund, \$144,336 in the special revenue funds, \$3,258,137 in the capital projects funds, and \$182,431 in the enterprise funds.

## NOTE 15. LONG-TERM DEBT

Changes in the County's long-term obligations during 2003 were as follows:

|   | Outstanding<br>1/1/2003 | Additions           | Reductions          | Outstanding<br>12/31/2003 | Due Within<br>One Year |
|---|-------------------------|---------------------|---------------------|---------------------------|------------------------|
| <b>GOVERNMENTAL ACTIVITIES:</b>                     |                         |                     |                     |                           |                        |
| <b>SPECIAL ASSESSMENT BONDS</b>                     |                         |                     |                     |                           |                        |
| 1988 - \$595,000 - 7.579%                           |                         |                     |                     |                           |                        |
| Stark County Sewer Project 429 & 445                | \$ 105,000              | \$ -                | \$ 35,000           | \$ 70,000                 | \$ 35,000              |
| 1983 - \$36,312 - 9.50%                             |                         |                     |                     |                           |                        |
| Stark County Sewer District Project 433             | 6,000                   | -                   | 2,000               | 4,000                     | 2,000                  |
| 1990 - \$1,820,000 - Various                        |                         |                     |                     |                           |                        |
| Sewer Projects 352, 428, 432,<br>446, 456, 457, 458 | 700,000                 | -                   | 100,000             | 600,000                   | 100,000                |
| 1993 - \$340,000 - 7.125%                           |                         |                     |                     |                           |                        |
| Stark County Sewer District Project 409             | 171,000                 | -                   | 19,000              | 152,000                   | 19,000                 |
| 1996 - \$2,155,242 - 4.000-6.250%                   |                         |                     |                     |                           |                        |
| Various Sewer Projects                              | 1,736,000               | -                   | 91,000              | 1,645,000                 | 92,000                 |
| 1997 - \$179,880 - 5.25%                            |                         |                     |                     |                           |                        |
| Stark County Sewer District Project 474-89          | 112,426                 | -                   | 11,243              | 101,183                   | 11,242                 |
| 1997 - \$212,473 - 5.60%                            |                         |                     |                     |                           |                        |
| Stark County Sewer District Project 500             | 159,355                 | -                   | 10,624              | 148,731                   | 10,623                 |
| 1998 - \$28,903 - 5.25%                             |                         |                     |                     |                           |                        |
| Stark County Sewer District Project 512             | 23,123                  | -                   | 1,445               | 21,678                    | 1,445                  |
| <b>TOTAL SPECIAL ASSESSMENT BONDS</b>               | <b>3,012,904</b>        | <b>-</b>            | <b>270,312</b>      | <b>2,742,592</b>          | <b>271,310</b>         |
| <b>CAPITAL LEASES</b>                               | <b>157,369</b>          | <b>439,979</b>      | <b>97,459</b>       | <b>499,889</b>            | <b>140,833</b>         |
| <b>COMPENSATED ABSENCES</b>                         | <b>6,743,046</b>        | <b>4,071,206</b>    | <b>4,088,687</b>    | <b>6,725,565</b>          | <b>3,875,242</b>       |
| <b>TOTAL GOVERNMENTAL ACTIVITIES</b>                | <b>\$ 9,913,319</b>     | <b>\$ 4,511,185</b> | <b>\$ 4,456,458</b> | <b>\$ 9,968,046</b>       | <b>\$ 4,287,385</b>    |

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003

|   | <i>Outstanding<br/>1/1/2003</i> | <i>Additions</i>     | <i>Reductions</i>    | <i>Outstanding<br/>12/31/2003</i> | <i>Due Within<br/>One Year</i> |
|---|---------------------------------|----------------------|----------------------|-----------------------------------|--------------------------------|
| <b>BUSINESS TYPE ACTIVITIES</b>                                 |                                 |                      |                      |                                   |                                |
| <i>GENERAL OBLIGATION BONDS:</i>                                |                                 |                      |                      |                                   |                                |
| <i>1993 - \$18,850,000 - 3.00 - 5.70%</i>                       |                                 |                      |                      |                                   |                                |
| <i>Various Sewerage System Refunding<br/>Bonds, Series 1993</i> | \$ 13,980,000                   | \$ -                 | \$ 13,980,000        | \$ -                              | \$ -                           |
| <i>2003 - \$13,490,703 - 2.00 - 5.25%</i>                       |                                 |                      |                      |                                   |                                |
| <i>Sewerage System Refunding<br/>Bonds, Series 2003</i>         | -                               | 13,490,703           | -                    | 13,490,703                        | 750,000                        |
| <i>1996 - \$3,428,316 - 4.618%</i>                              |                                 |                      |                      |                                   |                                |
| <i>Sewer District Improvements</i>                              | 2,799,000                       | -                    | 129,000              | 2,670,000                         | 138,000                        |
| <i>1996 - \$1,164,442 - 4.618%</i>                              |                                 |                      |                      |                                   |                                |
| <i>Water Improvements</i>                                       | <u>865,000</u>                  | <u>-</u>             | <u>65,000</u>        | <u>800,000</u>                    | <u>40,000</u>                  |
| <i>TOTAL GENERAL<br/>OBLIGATION BONDS</i>                       | <u>17,644,000</u>               | <u>13,490,703</u>    | <u>14,174,000</u>    | <u>16,960,703</u>                 | <u>928,000</u>                 |
| <i>OPWC LOAN - \$1,318,586 - 0%</i>                             | <u>882,636</u>                  | <u>-</u>             | <u>66,252</u>        | <u>816,384</u>                    | <u>46,827</u>                  |
| <i>OWDA LOANS</i>   |                                 |                      |                      |                                   |                                |
| <i>1994 - \$551,650</i>   |                                 |                      |                      |                                   |                                |
| <i>Waynesburg 4.52%</i>   | 295,753                         | -                    | 31,182               | 264,571                           | 17,147                         |
| <i>1995 - \$2,384,813</i>                                       |                                 |                      |                      |                                   |                                |
| <i>Sewer Project #491 4.52%</i>                                 | 1,919,227                       | -                    | 116,930              | 1,802,297                         | 60,472                         |
| <i>1996 - \$2,924,222</i>                                       |                                 |                      |                      |                                   |                                |
| <i>Sewer Project #475 4.52%</i>                                 | 2,410,776                       | -                    | 128,243              | 2,282,533                         | 66,221                         |
| <i>1997 - \$2,800,421</i>                                       |                                 |                      |                      |                                   |                                |
| <i>Sewer Project #449 4.12%</i>                                 | 2,392,022                       | -                    | 112,941              | 2,279,081                         | 58,221                         |
| <i>1998 - \$5,461,604</i>                                       |                                 |                      |                      |                                   |                                |
| <i>Sewer Project #493 3.50%</i>                                 | 4,863,413                       | -                    | 213,641              | 4,649,772                         | 109,632                        |
| <i>1998 - \$1,525,683</i>                                       |                                 |                      |                      |                                   |                                |
| <i>Sewer Project #504 3.91%</i>                                 | 1,359,066                       | -                    | 59,981               | 1,299,085                         | 30,874                         |
| <i>2001- \$4,691,450</i>  |                                 |                      |                      |                                   |                                |
| <i>Nimishillen 5.27%</i>  | <u>4,394,800</u>                | <u>-</u>             | <u>109,626</u>       | <u>4,285,174</u>                  | <u>56,990</u>                  |
| <i>TOTAL OWDA LOANS</i>   | <u>17,635,057</u>               | <u>-</u>             | <u>772,544</u>       | <u>16,862,513</u>                 | <u>399,557</u>                 |
| <i>CAPITAL LEASES</i>   | 4,031                           |                      | 985                  | 3,046                             | 1,092                          |
| <i>COMPENSATED ABSENCES</i>                                     | <u>240,831</u>                  | <u>248,524</u>       | <u>171,351</u>       | <u>318,004</u>                    | <u>166,169</u>                 |
| <i>TOTAL BUSINESS-TYPE ACTIVITIES</i>                           | <u>\$ 36,406,555</u>            | <u>\$ 13,739,227</u> | <u>\$ 15,185,132</u> | <u>\$ 34,960,650</u>              | <u>\$ 1,541,645</u>            |

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003

Special assessment bonds will be paid from the proceeds of special assessments levied against benefited property owners. In the event that a property owner would fail to pay the assessment, payment would be made by the County. Enterprise general obligation bonds will be paid from user charges. The Ohio Water Development Authority (OWDA) and Ohio Public Works Commission (OPWC) loans will be paid from revenues derived by the County from the operation of the water and sewer system. Capital leases will be paid from the fund which utilizes the assets. Compensated absences reported in the "compensated absences payable" will be paid from the fund from which the employees' salaries are paid.

The County's voted legal debt margin was \$157,781,932 with an unvoted debt margin of \$63,712,773 at December 31, 2003.

The following is a summary of the County's future annual principal and interest requirements to retire general obligation, special assessment, OWDA Loans, and OPWC Loans:

| Fiscal<br>Year | Governmental Activities  |                   | Business-Type Activities |                     |                      |                     |                   |
|----------------|--------------------------|-------------------|--------------------------|---------------------|----------------------|---------------------|-------------------|
|                | Special Assessment Bonds |                   | General Obligation Bonds |                     | OWDA Loans           |                     | OPWC Loans        |
|                | Principal                | Interest          | Principal                | Interest            | Principal            | Interest            | Principal         |
| 2004           | \$ 271,310               | \$ 167,606        | \$ 940,251               | \$ 767,905          | \$ 399,557           | \$ 370,585          | \$ 46,827         |
| 2005           | 281,313                  | 149,598           | 1,028,176                | 661,009             | 825,128              | 715,156             | 66,253            |
| 2006           | 249,310                  | 130,946           | 1,057,821                | 632,235             | 862,289              | 677,989             | 66,253            |
| 2007           | 254,312                  | 114,855           | 1,082,459                | 602,222             | 901,269              | 639,012             | 66,252            |
| 2008           | 264,310                  | 98,452            | 1,117,069                | 570,641             | 942,167              | 568,116             | 66,253            |
| 2009-2013      | 967,317                  | 287,243           | 6,166,793                | 2,246,756           | 5,157,850            | 2,331,018           | 316,787           |
| 2014-2018      | 454,720                  | 48,558            | 5,568,134                | 728,494             | 5,261,332            | 1,162,465           | 187,759           |
| 2019-2023      | -                        | -                 | -                        | -                   | 2,028,938            | 355,643             | -                 |
| 2024-2028      | -                        | -                 | -                        | -                   | 483,983              | 25,727              | -                 |
| Totals         | <u>\$ 2,742,592</u>      | <u>\$ 997,258</u> | <u>\$ 16,960,703</u>     | <u>\$ 6,209,262</u> | <u>\$ 16,862,513</u> | <u>\$ 6,845,711</u> | <u>\$ 816,384</u> |

The County has entered into contractual agreements for construction loans from the Ohio Water Development Authority (OWDA) and the Ohio Public Works Commission (OPWC). Under the terms of these agreements, the OWDA and OPWC will reimburse, advance or directly pay the construction costs of approved projects. The OWDA will capitalize administrative costs and construction interest and then add them to the total amount of the final loan.

**Industrial Development Revenue Bonds** As of December 31, 2003, there were thirty-eight series of Industrial Development Revenue Bonds outstanding. The aggregate principal amount payable for the nine series issued after July 1, 1995, was \$28.255 million. The aggregate principal amount payable for the twenty-nine series issued prior to July 1, 1995, could not be determined; however, their original issue amounts totaled \$164.017 million. The County is not obligated in any way to pay debt charges on the bonds from any of its funds, and therefore they have been excluded entirely from the County's debt presentation. There has not been and is not any condition of default under the bonds or the related financing documents.

## STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003

In December 1998, the County defeased \$5.38 million in General Obligation Bonds with various interest rates. The County used cash assets of \$5.73 million to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the 1990 Series bonds. As a result, the 1990 Series bonds are considered to be defeased and the liability for those bonds has been removed from the County's financial statements. As of December 31, 2003, \$3.670 million of bonds outstanding are considered to be defeased.

In October 2003, the County issued \$13,390,000 general obligation various purpose refunding bonds. The bonds bear interest at rates ranging from 2.00 percent to 5.25 percent per annum and mature in various installments through December 1, 2017. The proceeds of the bonds were used to refund the 1993 various sewer system refunding bonds.

During fiscal year 2003, the district made a \$650,000 principal payment on the refunded bonds. This amount is reported as debt service principal retirement in the sewer fund. The principal balance of the various purpose refunding bonds at December 31, 2003 was \$13,490,703 (net of discounts and premiums). The District refunded the 1993 various sewer system refunding bonds to reduce its total debt service over the next 14 years by \$1,674,777 and to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$1,315,824.

### NOTE 16. SHORT-TERM DEBT

The County issued bond anticipation notes to finance several water and sewer projects during the year. These notes are due in one year. The following is a schedule of the activity for the year:

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|              | <i>Outstanding<br/>1/1/2003</i> | <i>Additions</i>    | <i>Reductions</i>   | <i>Outstanding<br/>12/31/2003</i> |
|--------------|---------------------------------|---------------------|---------------------|-----------------------------------|
| <i>Sewer</i> | \$ 827,827                      | \$ 4,305,576        | \$ 827,827          | \$ 4,305,576                      |
| <i>Water</i> | 257,173                         | 1,564,424           | 257,173             | 1,564,424                         |
| <i>Total</i> | <u>\$ 1,085,000</u>             | <u>\$ 5,870,000</u> | <u>\$ 1,085,000</u> | <u>\$ 5,870,000</u>               |

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### NOTE 17. INTERFUND TRANSACTIONS

#### A. Interfund Transfers

Interfund transfers for the year ended December 31, 2003, consisted of the following, as reported on the fund statements:

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| <i>Transfers To</i>          | <i>Transfers From</i>  |
|------------------------------|--|
|                              | <i>Mental<br/>Retardation &amp;<br/>Developmental<br/>Disabilities</i> |
| <i>Nonmajor Governmental</i> | <u>\$ 412,314</u>  |

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# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them; to move unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; to provide additional resources for current operations or debt services; reclassification of prior year distributed monies, to segregate money for anticipated capital projects; and to return money to the fund from which it was originally provided once a project is completed.

## B. Interfund Balances

Interfund balances for the year ended December 31, 2003, consisted of the following amounts and represent charges for services or reimbursable expenses. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records, and (3) payments between funds are made. All are expected to be paid within one year.

| <u>Interfund Payable</u>    | <u>Interfund Receivable</u>   |                              |
|-----------------------------|-------------------------------|------------------------------|
|                             | <u>Public Assistance Fund</u> | <u>Internal Service Fund</u> |
| General Fund                | \$ -                          | \$ 165,120                   |
| Children's Services         | 2,119,420                     | -                            |
| Sewer Fund                  | -                             | 35,400                       |
| Nonmajor Governmental Funds | -                             | 91,560                       |
| Nonmajor Enterprise Funds   | -                             | 480                          |
| Total                       | <u>\$ 2,119,420</u>           | <u>\$ 292,560</u>            |

## NOTE 18. PRIOR PERIOD ADJUSTMENTS

### Restatement of Net Assets

The County's net assets decreased by \$1,081,211 due to a restatement of special assessments receivable attributable to an error in prior reporting. Also, net assets increased \$1,263,436 due to a prior period error in estimating claims payable. As a result, balances have been restated as follows:

|   | <u>Governmental Activities</u> | <u>Internal Service Fund</u> |
|---|--------------------------------|------------------------------|
| Total Net Assets December 31, 2002          | \$ 160,095,913                 | \$ 7,027,163                 |
| Special Assessment Receivable               | (1,081,211)                    | -                            |
| Claims Payable                              | 1,263,436                      | 1,263,436                    |
| Restated Total Net Assets December 31, 2002 | <u>\$ 160,278,138</u>          | <u>\$ 8,290,599</u>          |

These changes would have had the following effect on changes in net assets as of December 31, 2002; in governmental activities it would have been \$888,300 instead of \$706,075, a change of \$182,225, and in internal service funds it would have been (\$2,760,269) instead of (\$3,023,805), a change of \$1,263,436.



## STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003*

### **NOTE 19. JOINT VENTURES**

*Multi-County Juvenile Attention System (System)* The System is a statutorily created political subdivision of the State. The System is a joint venture operated by Carroll, Columbiana, Holmes, Stark, Tuscarawas, and Wayne Counties for the purpose of providing training, treatment, and rehabilitation to delinquent, dependent, abused, or neglected children. The operation of the System is controlled by a joint board of commissioners consisting of three commissioners from each participating county. The board exercises total control over the operation of the System including budgeting, appropriation, contracting, and designating management. The System is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to, or burden on, the County. The System's continued existence is dependent upon the County's participation; however, the County does not have an equity interest in the System. In 2003, the County contributed \$3,200,000 to the System which represents 49 percent of total contributions. Complete financial statements can be obtained from the Multi-County Juvenile Attention System, Canton, Ohio.

*Stark Council of Governments (Council)* The County participates in the Council which is a statutorily created political subdivision of the State. The Council is jointly governed among Stark County, municipalities, and townships. Of the 27 members, the County appoints three. Each member's control over the operation of the Council is limited to its representation on the Board. The Board exercises total authority over the operation of the council including budgeting, appropriation, contracting, and designating management. Continued existence of the Council is dependent on the County's continued participation; however, the County does not have an equity interest in the Council. The Council is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. The County contributed \$434,317 to the Council in 2003. Complete financial statements may be obtained from the Stark Council of Governments, Canton, Ohio.

*Stark County Regional Planning Commission (Commission)* The County participates in the Commission which is a statutorily created political subdivision of the State. The Commission is jointly governed among the County, municipalities, and townships. Of the 48 members, the County appoints 12. Each member's control over the operation of the Commission is limited to its representation on the Board. The principal aim of the Commission is to provide comprehensive planning, both long and short range, dealing with the economic and physical environment of Stark County. Continued existence of the Commission is dependent on the County's continued participation; however, the County does not have an equity in the Commission. The Commission is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 2003, the County made no contributions to the Commission. Complete financial statements may be obtained from the Regional Planning Commission, Stark County, Ohio.

### **NOTE 20. JOINTLY GOVERNED ORGANIZATIONS**

*Stark-Tuscarawas-Wayne Joint Solid Waste Management District (District)* The District is a separate political subdivision governed by a nine-member Board of Directors comprised of the three County Commissioners from each of the three member Counties. The Board exercises total control over the operation of the District including budgeting, appropriating, contracting, and designating management. Each County's degree of control is limited to its representation on the Board. In 2003, the District's revenues were received from tier fees levied on the disposal of solid wastes at landfills located in the District; no moneys were received from the County.

## STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003*

*Community Improvement Corporation of Stark County (Corporation)* The Corporation is designated (by the County Board of Commissioners) for the creation and retainage of jobs and employment in the Stark County area. It is controlled by an eight member Board of Trustees. Of the eight trustees, three are the County Commissioners and one is the County Administrator. The Board employs total control over the operation of the Corporation including budgeting, appropriating, contracting, and designating management. In 2003, no moneys were received from the County.

*Akron-Canton Regional Airport (Regional Airport)* The Regional Airport is a jointly governed organization by the counties of Stark and Summit. An eight member board of trustees oversees the operation of the Regional Airport. Each county appoints four board members. The Board exercises total authority for the day-to-day operations of the Regional Airport. These include budgeting, appropriating, contracting, and designating management. The County has no financial responsibility for any of the Airport's liabilities. Complete financial statements may be obtained from the Akron-Canton Regional Airport, North Canton, Ohio.

*Stark County Family Council (Council)* The Council is a jointly governed organization by various inter-county and inter-state entities. A thirty-three member board of trustees and an administrative agent oversees the operation of the Council. Each member has various representation based on State statute. The County has one member currently sitting on the Board. The Board exercises total control over the operation of the Council including budgeting, appropriating, contracting, and designating management. The County has no financial responsibility for any of the Council's liabilities. Complete financial statements may be obtained from the Stark County Family Council, Canton, Ohio.

*Stark County Tax Incentive Review Council (Council)* The Council is a jointly governed organization created by State statute for review of and advising on tax incentives considered within the County. It is controlled by a twenty-four member regional council. Of the twenty-four council members, three are appointed by the County Commissioners and one is appointed by the County Auditor. The Council employs total control over the operation of the Corporation including budgeting, appropriating, contracting, and designating management. There is no cost associated with being a member of this Council.

*Northeast Ohio Trade and Economic Consortium (Consortium)* The Consortium is a jointly governed organization by the Counties of Stark, Columbiana, Mahoning, Portage, Summit, and Trumbull. A six member regional council oversees the operation of the Consortium. Each county appoints one council member. The Council exercises total authority for the day-to-day operations of the Consortium. These include budgeting, appropriating, contracting, and designating management. The County has no financial responsibility for any of the Consortium's liabilities. Complete financial statements may be obtained from the Northeast Ohio Trade and Economic Consortium, Kent, Ohio.

*Northeast Ohio Four County Regional Planning and Development Organization (Organization)* The Organization is a jointly governed organization by the Counties of Stark, Portage, Wayne and Summit, and the cities of Canton, Akron, Wooster and Kent. A thirty-six member general policy board oversees the operation of the Organization. Each member appoints board representatives based on population. The County has twelve representatives on the Board at the present time. The Board exercises total authority for the day-to-day operations of the Organization. These include budgeting, appropriating, contracting, and designating management. The County has no financial responsibility for any of the Organization's liabilities. Complete financial statements may be obtained from the Northeast Ohio Four County Regional Planning and Development Organization, Akron, Ohio.

## STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003*

*Stark Area Regional Transit Authority (Authority)* The Authority is a jointly governed organization between the County and the cities of Canton, Massillon, and Alliance. A nine member board of trustees oversees the operation of the Authority. Of the nine members, the County appoints three. Each member's control over the operation of the Authority is limited to its representation on the Board. The Board exercises total authority for the day-to-day operations of the Authority. These include budgeting, appropriating, contracting, and designating management. The County has no financial responsibility for any of the Authority's liabilities. Complete financial statements may be obtained from the Stark Area Regional Transit Authority, 1600 Gateway Boulevard, SE, Canton, Ohio.

*Northeast Ohio Network (Network)* The Network is a jointly governed organization between the Counties of Stark, Ashtabula, Columbiana, Geauga, Lake, Lorain, Mahoning, Medina, Portage and Trumbull. A ten member regional council oversees the operation of the Network. Of the ten members, the County appoints one. Each member's control over the operation of the Network is limited to its representation on the Council. The Council exercises total authority for the day-to-day operations of the Network. These include budgeting, appropriating, contracting and designating management. The County has no financial responsibility for any of the Network's liabilities. Complete financial statements may be obtained from the Northeast Ohio Network, 45 North Road, Niles, Ohio 44446.

*Stark Regional Community Corrections Center (S.R.C.C.C.)* S.R.C.C.C. is a community based corrections facility that provides residents of the facility educational, vocational, substance abuse and support counseling services. The facility is administered by a Judicial Corrections Board consisting of ten common pleas court judges. The members consist of one judge from Holmes County, two judges each from Wayne and Tuscarawas Counties, and five from Stark County. The Board adopts its own budget, authorizes expenditures and hires and fires its own staff. Funding comes from the State.

*Heartland East Administrative Services Center (Heartland)* Heartland is a five-county consortium of Mental Health and Recovery Boards brought together to provide shared services for the purpose of managing MACSIS, the multi-agency community services information system. The county board members include: Stark County Community Mental Health Board, Ashtabula County Alcohol/Drug Addiction & Mental Health Services Board, Columbiana County Mental Health and Recovery Services Board, Mental Health and Recovery Services Board of Portage County, Mental Health and Recovery Board of Wayne and Holmes Counties and Alcohol & Drug Addiction Service Board of Stark County.

### **NOTE 21. RELATED ORGANIZATIONS**

*Stark County Public Library (Library)* The County appoints the governing board of the Library; however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit for or burden on the County. The County serves in a ministerial capacity as a taxing authority for the Library. Once the Library Board determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library may issue its own debt and determines its own budget. The Library did not receive any funding from the County in 2003.

*Stark County Park District (Park District)* The County appoints the governing Board of the Park District; however, the County's accountability does not extend beyond making appointments. The Park District did not receive any funding from the County during 2003.

## **STARK COUNTY, OHIO**

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003*

### ***NOTE 22. RELATED PARTY TRANSACTIONS***

During 2003, the County provided facilities, certain equipment, transportation and salaries for the administration, implementation and supervision of its programs to The Workshops, Incorporated. The Workshops, Incorporated, a discretely presented component unit of the County, reported \$1,435 for such contributions. The Workshops, Incorporated recorded operating revenues and expenses at cost or fair market as applicable, to the extent the contribution is related to the vocational purpose of the Workshops. Additional in-kind contributions provided directly to the Workshops' clients by the County amounted to \$339,778.

### ***NOTE 23. CONTINGENT LIABILITIES***

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. Based on prior experience, the County Commissioners believe such disallowances, if any, will be immaterial.

Several claims and lawsuits are pending against the County. In the opinion of the County Prosecuting Attorney, the outcome of several of these claims and lawsuits is unable to be determined. County management believes that these claims and lawsuits will not have a material effect on the County's financial statements.

### ***NOTE 24. DISCONTINUED OPERATIONS OF MOLLY STARK COUNTY HOSPITAL AND J.T. NIST NURSING HOME***

In July 1993, the County decided to downsize and eventually close Molly Stark Hospital (the Hospital) which it did in April 1995. The Hospital's operating revenues and expenses represent approximately .00 percent and .01 percent, respectively, of total Enterprise Fund operating revenue and expenses for 2003. The Hospital's total assets comprised approximately .03 percent of total Enterprise Fund Assets at December 31, 2003. Costs associated with closing the facility are not significant. Any monies remaining in the facility's fund balance will be used for maintenance of the facility until it is disposed of, at which time, the balance will be released to the County's General Fund through a court action. The ultimate disposition of the facility is not expected to be at a loss to the County.

In August 2000, the County sold the J.T. Nist Nursing Home which was accounted for as an enterprise operation of the County. The facility was sold to a private corporation which will continue to operate the facility as a nursing home. The remaining monies in the fund will be used to pay outstanding liabilities, mainly estimated Medicare settlement adjustments, which the County may owe related to the nursing home operations. The Home's operating revenues and expenses represent approximately .02 percent and .00 percent, respectively, of total Enterprise Fund operating revenue and expenses for 2003. The Home's total assets comprised approximately .05 percent of total Enterprise Fund Assets at December 31, 2003.

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003*

## **NOTE 25. THE WORKSHOPS, INCORPORATED**

### *A. Nature of Operations*

The Workshops, Incorporated (Workshops), Stark County, Ohio, is a legally separate non-profit social service organization which was incorporated in 1968 served by a self appointing Board of Trustees. The Workshops uses employment and vocational training opportunities to help maximize the independence of individuals with disabilities. It is a component unit of Stark County, as defined in Governmental Accounting Standards Board (GASB) Statement No. 14 as amended by GASB Statement No. 39.

### *B. Basis of Accounting*

The financial statements of the Workshops have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables and other liabilities.

### *C. Basis of Presentation*

The Workshops reports information regarding its financial position and activities according to classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets. The Workshops had no permanently restricted net assets at December 31, 2003.

### *D. Cash Equivalents and Investments*

Cash equivalents consist of money market instruments and certificates of deposit with original maturities of three months or less. Certificates of deposit with original maturities in excess of three months are classified as investments. Cash equivalents and investments are carried at cost which approximates fair value.

### *E. Concentration of Credit Risk*

At December 31, 2003, the Workshops had cash equivalents as confirmed by banks in excess of Federally insured limits by approximately \$420,000.

Accounts receivable and sales are recognized and recorded at the time products are shipped to customers, most of whom are located in the Stark County area. The Workshops routinely assesses the financial strength of its customers. As a consequence, concentrations of credit risk are limited.

### *F. Investments*

Investments in equity securities with readily determinable fair values and all investments in debt securities are reported at fair value with gains or losses included in the statement of activities. Interest and dividend income and net realized and unrealized gains and losses on fair value of investments are each reported in the period earned as increases or decreases in unrestricted net assets unless specifically restricted by the donor.

### *G. Property and Equipment*

Property and equipment are stated at cost less accumulated depreciation computed on the straight-line method over the estimated useful lives of the assets ranging from 5 to 20 years.

## STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003*

### *H. Contributions*

All contributions are considered available for unrestricted use, unless specifically restricted by the donor.

### *I. Risk Management*

The Workshops is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The Workshops carries commercial insurance to cover all risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

### *J. Reporting Entity*

In 2002, it was determined that the Workshops is a non-governmental, not-for-profit organization. Accordingly, the Workshops follows the non-governmental generally accepted accounting principles hierarchy. The financial statements are prepared in accordance with Financial Accounting Standards Board (FASB) Statements Nos. 116, *Accounting for Contributions Received and Contributions Made*, 117, *Financial Statements of Not-for-Profit Organizations*, and 124, *Accounting for Certain Investments Held by Not-for-Profit Organizations*. The Workshops was previously considered a governmental entity and followed the guidance in GASB No. 29, *the Use of Not-for-Profit Accounting and Financial Reporting Principles by Governmental Entities*. The change in the reporting entity had no effect on net assets.

### *K. Transactions With Related Party*

The Stark County Board of Mental Retardation and Developmental Disabilities (MRDD) has provided the Workshops with a value of in-kind contributions which is included in the accompanying financial statements. Real estate and certain equipment used by the Workshops are owned by MRDD. In addition, certain operating expenses of the Workshops, including utilities; salaries and fringe benefits of administrative, teaching and delivery personnel; insurance and vehicle operating costs are paid for by MRDD. These in-kind contributions have been computed by MRDD following the guidelines from the State. The same amount is recorded as expense on the financial statements and is allocated between program services and administrative expenses. The amount recorded as in-kind contributions and expenses is \$339,778 for 2003.

Certain expenses of the Workshops, including salaries and fringe benefits of its Director are paid for by MRDD. The Workshops incurred expenses to MRDD amounting to \$82,677 during 2003.

An agreement between the Workshops and MRDD specifies the Workshops will pay 15% of the change in net assets to either MRDD or Citizens Who Care for MRDD. The determination of which organization to be paid is at the discretion of the Workshops. For 2003, the Workshops determined this money will be paid to Citizens Who Care. At December 31, 2003, the Workshops owed Citizens Who Care \$17,054.

The unaudited insured value of MRDD property used by the Workshops was \$17,035,303 at December 31, 2003.

### *L. Investments*

Investments stated at fair value are summarized as follows as of December 31, 2003:

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003

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|                              |    |                |
|------------------------------|----|----------------|
| Cash and cash equivalents    | \$ | 29,588         |
| U..S. Government agencies    |    | 254,407        |
| U..S. Government obligations |    | 103,281        |
| Equity Mutual funds          |    | 285,085        |
| Corporate bonds              |    | 26,584         |
|                              | \$ | <u>698,945</u> |

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## **NOTE 26. STARK COUNTY TRANSPORTATION IMPROVEMENT DISTRICT**

### *A. Organization*

The Stark County Transportation Improvement District (District) was created pursuant to Sections 5540.02, 5540.151 and 4504.21 of the Ohio Revised Code for the purpose of road and highway improvements in conjunction with the Ohio Department of Transportation. As a political subdivision it is distinct from, and is not an agency fund of, the State of Ohio or any other local government unit. The District is not subject to Federal or State income taxes. The District is a developmental stage enterprise activity.

The District is managed by a five member Board of Trustees.

### *B. Operations*

The District has not obtained a dedicated local funding source. In 2003, the District received local operating subsidies from Stark County (County). Management plans to continue requesting annual subsidies from the County until such time as a dedicated local funding source is obtained.

### *C. Reporting Entity*

For financial reporting purposes, all departments and operations for which the District is financially accountable are included in the reporting entity. Financial accountability was evaluated based on consideration of financial interdependency, appointment of voting majority, and imposition of will. No governmental units other than the District itself are included in the reporting entity as none are deemed component units based upon the consideration above.

The District is considered a component unit of the County due to the fact that the members of the District's board are appointed by the Stark County Board of Commissioners, and the District is economically dependent on the County for operating subsidies.

### *D. Basis of Accounting*

The District follows the accrual basis of accounting, whereby revenues and expenses are recognized in the period earned or incurred. The measurement focus is on determination of net income, financial position and cash flows. All transactions are accounted for in a single enterprise fund.

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003*

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 20, "Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that use Proprietary Fund Accounting," the District has elected to apply the provisions of the Statements and Interpretations of the Financial Accounting Standards Board (FASB) issued before November 30, 1989, provided they do not conflict with or contradict GASB pronouncements. The District will continue applying all applicable pronouncements issued by the GASB.

## *E. Cash and Cash Equivalents*

For purposes of the Statement of Cash Flows, the District considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

## *F. Deposits and Investments*

The investment and deposit of District moneys are governed by the provisions of the Ohio Revised Code. In accordance with these statutes, only banks located in Ohio and domestic building and loan associations are eligible to hold public deposits. The statutes also permit the District to invest its moneys in certificates of deposit, savings accounts, money market accounts, the State Treasurer's investment pool (STAR Ohio), and obligations of the United States government and certain agencies thereof. The District may also enter into repurchase agreements with any eligible depository or any eligible dealer who is a member of the National Association of Securities Dealers for a period not exceeding thirty days.

Public depositories must give security for all public funds on deposit. These institutions may either specifically collateralize individual accounts in excess of amounts insured by the Federal Deposit Insurance Corporation (FDIC), or may pledge a pool of government securities valued at least 105 percent of the total value of public moneys on deposit at the institution. Repurchase agreements must be secured by the specific government securities upon which the repurchase agreements are based. These securities must be obligations of or guaranteed by the United States and must mature or be redeemable within five years of the date of the related repurchase agreement. The market value of the securities subject to a repurchase agreement must exceed the value of the principal by 2 percent and be marked to market daily. State law does not require security for public deposits and investments to be maintained in the District's name.

The District is prohibited from investing in any financial instrument, contract, or obligation whose value or return is based upon or linked to another asset or index, or both, separate from the financial instruments, contracts, or obligation itself (commonly known as a "derivative"). The District is also prohibited from investing in reverse repurchase agreements.

*Deposits* The carrying amount and bank balance of the District's deposits was \$1,095,276 at December 31, 2003. All deposits were uncollateralized and uninsured. Although the securities were held by the pledging financial institutions trust department or agent in the County's name and all State statutory requirements for the investment of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

*Investments* The District had investments with a fair value of \$165,019 in STAR Ohio, which is an unclassified investment since it is not evidenced by securities that exist in physical or book entry form.

The classification of cash and cash equivalents on the basic financial statements is based on criteria set forth in GASB Statement No. 9, "Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities that use Proprietary Fund Accounting."



# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003

A reconciliation between the classification of cash and investments on the basic financial statements and the classification per GASB Statement No. 3 is as follows:

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|  | <i>Cash and<br/>Cash Equivalents</i> | <i>Investments</i> |
|--|--------------------------------------|--------------------|
| <i>GASB Statement No. 9</i>  | \$ 1,260,295                         | \$ -               |
| <i>Investments which are part of the cash management pool: STAR Ohio</i> | <u>(165,019)</u>                     | <u>165,019</u>     |
| <i>GASB Statement No. 3</i>  | <u>\$ 1,095,276</u>                  | <u>\$ 165,019</u>  |

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## **NOTE 27. STARK COUNTY PORT AUTHORITY**

### *A. Description of the Entity*

The Stark County Port Authority (the Port Authority) is a body politic and corporate established to promote, develop and advance the general welfare, commerce, and economic development of Stark County and its citizens, and to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Port Authority is directed by a five-member Board appointed by the Stark County Commissioners.

The Port Authority is a component unit of Stark County due to the members of the Port Authority's Board being appointed by the Stark County Board of Commissioners and being economically dependent on the County for operating subsidies.

The Port Authority's management believes these financial statements present all activities for which the Port Authority is financially accountable. The Port Authority was formed in June 1995 and became independent from Stark County as their fiscal agent in May 1998.

### *B. Basis of Accounting*

The Port Authority follows the accrual basis of accounting, whereby revenues and expenses are recognized in the period earned or incurred. The measurement focus is on determination of net income, financial position and cash flows. All transactions are accounted for in a single enterprise fund.

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 20, "Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that use Proprietary Fund Accounting," the Port Authority has elected to apply the provisions of the Statements and Interpretations of the Financial Accounting Standards Board (FASB) issued before November 30, 1989, provided they do not conflict with or contradict GASB pronouncements. The Authority will continue applying all applicable pronouncements issued by the GASB.

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003

## C. Fund Accounting

The Port Authority maintains a General Fund, which is the general operating fund and is used to account for all financial resources of the Port Authority. This fund is used to account for operations that are similar to private business enterprises where management intends that the significant costs of providing certain goods or services will be recovered through user charges.

## D. Budgetary Process

Budget The Ohio Revised Code, Section 4582.13, requires that each fund be budgeted annually. This budget includes estimated receipts and appropriations.

Appropriations According to the bylaws of the Port Authority, the Board shall adopt an appropriation resolution.

Encumbrances The Port Authority reserves (encumbers) appropriations when commitments are made. Encumbrances outstanding at year end are carried over, and are not reappropriated.

## E. Property, Plant and Equipment

Property and equipment are stated at cost less accumulated depreciation computed on the straight-line method over an estimated useful life of 20 years.

## F. Cash

The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash at December 31 was \$497,289 in Demand Deposits and \$102,658 in Certificates of Deposit. Deposits are either insured by the Federal Depository Insurance Corporation or collateralized by the financial institution's public entity deposit pool.

## G. Budgetary Activity

Budgetary activity for the year ended December 31, 2003 follows:

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| <i>2003 Budgeted vs. Actual Receipts</i>               |                                |                               |                 |
|--|--------------------------------|-------------------------------|-----------------|
| <i>Fund Type</i>                                       | <i>Budgeted Receipts</i>       | <i>Actual Receipts</i>        | <i>Variance</i> |
| <i>General</i>   | \$ 125,000                     | \$ 110,675                    | \$ (14,325)     |
| <i>2003 Budgeted vs. Actual Budgetary Expenditures</i> |                                |                               |                 |
| <i>Fund Type</i>                                       | <i>Appropriation Authority</i> | <i>Budgetary Expenditures</i> | <i>Variance</i> |
| <i>General</i>   | \$ 420,000                     | \$ 330,128                    | \$ 89,872       |

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## **STARK COUNTY, OHIO**

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003*

### *H. Risk Management*

The Port Authority has obtained commercial crime and public officials' liability insurance from the Ohio Farmers Insurance Company.

### *I. Related Party Transactions*

During 1998, the Port Authority applied for and received loans through the Stark County Community Improvement Corporation (CIC). The Stark Development Board (SDB) does the billing of these loans for the CIC and charges a service fee for this service to the entities receiving the loan. The Port Authority contracts with the SDB to maintain the Port Authority's records. In 2003, the Port Authority paid the SDB \$250 for servicing the loans.

### *J. Capital Assets*

As of December 31, 2003, the Port Authority owns land valued at \$157,000. On June 1, 2001, a building with a net book value of \$640,687, previously situated on this land, was destroyed by fire. The Port Authority received insurance proceeds in the amount of \$876,000. Additionally, \$95,000 of insurance proceeds were remitted to the Lexington Township Fire Department in accordance with Ohio Rev. Code Section 3929.86. These monies will be held in a Demolition Escrow Fund until proper cleanup of the site has been completed at which time the funds will be forwarded to the Port Authority. In 2003, the site cleanup was completed and the additional \$95,000 of insurance proceeds were received by the Port Authority.

### *K. Debt*

At December 31, 2003, debt outstanding totaled \$50,000 consisting of a loan with the CIC with a 0% rate of interest. The Port Authority obtained the CIC loan for operating purposes. The remaining payment on the loan is being deferred until the Port Authority sells the land they own.

### *L. Contingent Liabilities*

The Port Authority is a defendant in a lawsuit. Although the outcome of this suit is not presently determinable, management believes that the resolution of this matter will not materially adversely affect the Port Authority's financial condition.

# STARK COUNTY, OHIO

*Fund Descriptions – Nonmajor Governmental Funds  
For the Year Ended December 31, 2003*

## Nonmajor Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than amounts relating to major capital projects) that are legally restricted to expenditure for specified purposes.

Victim Assistance - To account for the grant received through the Attorney General's office that is expended to assist individuals who are the victims of crime.

Youth Services - To account for grant monies received from the State Department of Youth Services used for placement of children, a juvenile delinquency diversion program, juvenile delinquency prevention and other related activities.

Alcohol and Drug Board - To account for Federal and State grants used to provide alcohol dependency and drug addiction services by the Alcohol and Drug Addiction Services Board of Stark County.

Pass Through Grants - To account for revenue from various state and federal agencies to be disbursed to various County agencies.

Justice System Sales Tax - To account for the County-wide sales and use tax used for improvements to the criminal justice system.

Real Estate Tax Prepayment - To account for prepayments used toward the payment of real property taxes when due and account for interest earnings on prepayments used to pay expenses incurred in establishing and administering the prepayment system.

HOME Program - To account for funds received from the U.S. Department of Housing and Urban Development used to provide housing rehabilitation service for the elderly and low-income residents.

911 System - To account for tax revenue used in establishing, equipping, furnishing, operating and maintaining a County-wide 911 system of safety answering points.

Certificate of Title Administration - To account for funds retained by the Clerk of Courts from costs incurred in processing titles under Chapters 1548 and 4505, Revised Code.

Child Assault Prosecution - To account for revenue received from the Children's Services levy fund to be used for the child sexual assault program.

Community Development - To account for revenue received from the Federal government to be expended for administrative costs of the community development block grant program.

Coroner Laboratory - To account for revenue received from the performance of autopsies for other counties to be used for the improvement of the County morgue.

Computer Technology - To account for monies received from County Recorder and Court fees to be used to computerize the Recorder's office and the Courts.

Delinquent Tax Assessment and Collection - To account for five percent of all collected delinquent real estate taxes, personal property taxes, manufactured home taxes and special assessments used for the purpose of collecting delinquent real estate taxes, personal property taxes, manufactured home taxes and special assessments.

Dog and Kennel - To account for the dog warden's operations, financed by sales of dog tags and kennel permits and by fine collections.

## **STARK COUNTY, OHIO**

*Fund Descriptions – Nonmajor Governmental Funds  
For the Year Ended December 31, 2003*

Immobilization and Impoundment - To account for immobilization fees and charges collected to be used to help defray the costs of the immobilization and impoundment of the vehicle.

In-Home Detention - To account for grant proceeds to be used for a pilot in-home detention program.

Motor Vehicle and Gas Tax - To account for revenue derived from motor vehicle license and gasoline taxes and interest. Expenditures in this special revenue fund are restricted by State law to County road and bridge repair/improvement programs.

Jail Commissary – To account for revenues received and expenditures made related to the daily operations of the commissary in the County jail.

Probate Court Conduct Business - To account for court costs expended on specific supplies as stated within the Revised Code.

Real Estate Assessment - To account for State-mandated County-wide real estate reappraisals that are funded by charges to political subdivisions located within the County.

Other Public Safety - These funds' monies, comprised of Federal, State and local monies as well as miscellaneous sources, are used for various public safety purposes. These funds are as follows:

Sheriff's Litter Patrol, Adult Probation, Bureau of Justice Assistance Block Grant, Day Reporting, Disaster Services-HAZMAT, House Arrest, Prosecutor's Career Drug Unit, Prosecutor's Crimewatch, Enforcement and Education, Violence Prevention, Indigent Drivers, Supportive Housing Program, Community Prosecution Program, Addiction Rehabilitation, Emergency Preparedness Grants, Juvenile Justice.

Other - Smaller Special Revenue Funds operated by the County and subsidized in part by Federal, State and local monies as well as miscellaneous sources. These funds are as follows:

Recycle Ohio Litter Grant, Children's' Trust State Grant, Computer Justice Information System, Drug Court Planning Grant, Indigent Guardianship, Common Pleas Mediation, Probate Court Security Grant, Belden School Grant, Geographic Information Systems.

### **Nonmajor Debt Service Funds**

The debt service funds are used to account for the accumulation of financial resources for and the payment of, principal and interest on general long-term debt and related costs.

Special Assessment Bond Retirement - To account for the collection of special assessments from property owners for the retirement of principal, interest, and related costs on special assessment debt.

General Obligation Bond Retirement - To account for the retirement of principal, interest, and related costs of general obligation debt through transfers from the General Fund.

## **STARK COUNTY, OHIO**

*Fund Descriptions – Nonmajor Governmental Funds  
For the Year Ended December 31, 2003*

### *Nonmajor Capital Projects Funds*

The Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds or trust funds).

Jail Capital Improvements - To account for note proceeds and other revenue for new construction and renovation to the County jail.

Mental Retardation and Developmental Disabilities Capital - To account for transfers from the MRDD Operating fund for all capital-related expenditures.

Courthouse Restoration - To account for note proceeds and grants for the restoration of the County Courthouse.

Ditch Maintenance - To account for the collection of special assessments to be expended for ditches and retention basins within the County.

Engineer's Construction - To account for Ohio Public Works Commission Issue II grants to be expended for infrastructure.

Permanent Improvement – To account for monies to be used on general County permanent improvements.

Survey Monument – To account for monies to be used to create and maintain permanent monuments to be used as part the Stark County Geodetic Reference System.

# STARK COUNTY, OHIO

## Combining Balance Sheet

### Nonmajor Governmental Funds

December 31, 2003

|   | Nonmajor<br>Special<br>Revenue<br>Funds | Nonmajor<br>Debt<br>Service<br>Funds | Nonmajor<br>Capital<br>Projects<br>Funds | Total<br>Nonmajor<br>Governmental<br>Funds |
|---|---|--------------------------------------|--|--|
| <b>Assets</b>   |   |                                      |  |  |
| Cash and Cash Equivalents                             | \$ 12,939,006                           | \$ 320,942                           | \$ 11,885,838                            | \$ 25,145,786                              |
| Cash and Cash Equivalents with Fiscal & Escrow Agents | 291,043                                 | -                                    | 8,367                                    | 299,410                                    |
| Property Taxes Receivable                             | 610,270                                 | -                                    | -  | 610,270                                    |
| Sales Taxes Receivable                                | -                                       | -                                    | -  | -  |
| Accounts Receivable                                   | 260,606                                 | -                                    | -  | 260,606                                    |
| Special Assessments Receivable                        | -                                       | 3,727,690                            | -  | 3,727,690                                  |
| Intergovernmental Receivable                          | 9,744,233                               | -                                    | 57,338                                   | 9,801,571                                  |
| Materials and Supplies Inventory                      | 990,618                                 | -                                    | -  | 990,618                                    |
| Loans Receivable                                      | 1,674,733                               | -                                    | -  | 1,674,733                                  |
| Prepaid Items   | 37,617                                  | -                                    | -  | 37,617                                     |
| <b>Total Assets</b>                                   | <u>\$ 26,548,126</u>                    | <u>\$ 4,048,632</u>                  | <u>\$ 11,951,543</u>                     | <u>\$ 42,548,301</u>                       |
| <b>Liabilities</b>                                    |   |                                      |  |  |
| Accounts Payable                                      | \$ 1,048,579                            | \$ -                                 | \$ 868,902                               | \$ 1,917,481                               |
| Accrued Wages   | 392,940                                 | -                                    | -  | 392,940                                    |
| Contracts Payable                                     | 397,422                                 | -                                    | 8,250                                    | 405,672                                    |
| Due to Other Funds                                    | 91,560                                  | -                                    | -  | 91,560                                     |
| Intergovernmental Payable                             | 245,209                                 | -                                    | -  | 245,209                                    |
| Retainage Payable                                     | 291,043                                 | -                                    | 8,367                                    | 299,410                                    |
| Deferred Revenue                                      | 7,703,168                               | 3,727,690                            | -  | 11,430,858                                 |
| <b>Total Liabilities</b>                              | <u>10,169,921</u>                       | <u>3,727,690</u>                     | <u>885,519</u>                           | <u>14,783,130</u>                          |
| <b>Fund Balances</b>                                  |   |                                      |  |  |
| Reserved for Encumbrances                             | 5,311,173                               | -                                    | 360,976                                  | 5,672,149                                  |
| Reserved for Debt Service                             | -                                       | 320,942                              | -  | 320,942                                    |
| Reserved for Loan Guarantee                           | 1,674,733                               | -                                    | -  | 1,674,733                                  |
| Unreserved:   |   |                                      |  |  |
| Undesignated, Reported in:                            |   |                                      |  |  |
| Special Revenue Funds                                 | 9,392,299                               | -                                    | -  | 9,392,299                                  |
| Capital Projects Funds                                | -                                       | -                                    | 10,705,048                               | 10,705,048                                 |
| <b>Total Fund Balances</b>                            | <u>16,378,205</u>                       | <u>320,942</u>                       | <u>11,066,024</u>                        | <u>27,765,171</u>                          |
| <b>Total Liabilities and Fund Balances</b>            | <u>\$ 26,548,126</u>                    | <u>\$ 4,048,632</u>                  | <u>\$ 11,951,543</u>                     | <u>\$ 42,548,301</u>                       |

# STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Special Revenue Funds

December 31, 2003

|   | Victim<br>Assistance | Youth<br>Services   | Alcohol<br>and Drug<br>Board | Pass Through<br>Grants | Justice<br>System<br>Sales Tax | Real Estate<br>Tax<br>Prepayment |
|---|----------------------|---------------------|------------------------------|------------------------|--------------------------------|----------------------------------|
| <b>Assets</b>   |                      |                     |                              |                        |                                |                                  |
| Cash and Cash Equivalents                             | \$ 19,500            | \$ 1,253,491        | \$ 1,553,238                 | \$ 1,903               | \$ 2,373,928                   | \$ 24,223                        |
| Cash and Cash Equivalents with Fiscal & Escrow Agents | -                    | -                   | -                            | -                      | -                              | -                                |
| Property Taxes Receivable                             | -                    | -                   | -                            | -                      | -                              | -                                |
| Sales Taxes Receivable                                | -                    | -                   | -                            | -                      | -                              | -                                |
| Accounts Receivable                                   | -                    | -                   | -                            | 6,320                  | -                              | -                                |
| Intergovernmental Receivable                          | 92,189               | 105,370             | 854,538                      | 1,730,618              | -                              | -                                |
| Materials and Supplies Inventory                      | -                    | 383                 | 1,755                        | -                      | -                              | -                                |
| Loans Receivable                                      | -                    | -                   | -                            | -                      | -                              | -                                |
| Prepaid Items   | -                    | 140                 | 4,537                        | -                      | -                              | -                                |
| <b>Total Assets</b>                                   | <u>111,689</u>       | <u>1,359,384</u>    | <u>2,414,068</u>             | <u>1,738,841</u>       | <u>2,373,928</u>               | <u>24,223</u>                    |
| <b>Liabilities</b>                                    |                      |                     |                              |                        |                                |                                  |
| Accounts Payable                                      | \$ -                 | \$ 31,276           | \$ 53,451                    | \$ 46,995              | \$ 204,994                     | \$ -                             |
| Accrued Wages   | 3,751                | 13,439              | 9,948                        | -                      | -                              | 936                              |
| Contracts Payable                                     | -                    | -                   | -                            | -                      | -                              | -                                |
| Due to Other Funds                                    | 960                  | 3,540               | -                            | -                      | -                              | 480                              |
| Intergovernmental Payable                             | 1,676                | 6,177               | 4,188                        | -                      | -                              | 434                              |
| Retainage Payable                                     | -                    | -                   | -                            | -                      | -                              | -                                |
| Deferred Revenue                                      | 80,666               | 105,370             | 597,833                      | 871,776                | -                              | -                                |
| <b>Total Liabilities</b>                              | <u>87,053</u>        | <u>159,802</u>      | <u>665,420</u>               | <u>918,771</u>         | <u>204,994</u>                 | <u>1,850</u>                     |
| <b>Fund Balances</b>                                  |                      |                     |                              |                        |                                |                                  |
| Reserved for Encumbrances                             | -                    | 107,958             | 2,414,513                    | -                      | 18,593                         | -                                |
| Reserved for Loan Guarantee                           | -                    | -                   | -                            | -                      | -                              | -                                |
| Unreserved:   |                      |                     |                              |                        |                                |                                  |
| Undesignated, Reported in:                            |                      |                     |                              |                        |                                |                                  |
| Special Revenue Funds                                 | 24,636               | 1,091,624           | (665,865)                    | 820,070                | 2,150,341                      | 22,373                           |
| <b>Total Fund Balances</b>                            | <u>24,636</u>        | <u>1,199,582</u>    | <u>1,748,648</u>             | <u>820,070</u>         | <u>2,168,934</u>               | <u>22,373</u>                    |
| <b>Total Liabilities and Fund Balances</b>            | <u>\$ 111,689</u>    | <u>\$ 1,359,384</u> | <u>\$ 2,414,068</u>          | <u>\$ 1,738,841</u>    | <u>\$ 2,373,928</u>            | <u>\$ 24,223</u>                 |



| <u>HOME<br/>Program</u> | <u>911<br/>System</u> | <u>Certificate of<br/>Title<br/>Administration</u> | <u>Child<br/>Assault<br/>Prosecution</u> | <u>Community<br/>Development</u> | <u>Coroner<br/>Laboratory</u> | <u>Computer<br/>Technology</u> | <u>Delinquent<br/>Tax Assessment<br/>and Collection</u> |
|-------------------------|-----------------------|--|--|----------------------------------|-------------------------------|--------------------------------|---|
| \$ 248,463              | \$ 642,939            | \$ 971,053   | \$ 82,803                                | \$ 221,648                       | \$ 34,916                     | \$ 637,883                     | \$ 1,052,041  |
| -                       | -                     | -  | -  | -                                | -                             | 5,444                          | -   |
| -                       | 610,270               | -  | -  | -                                | -                             | -                              | -   |
| -                       | -                     | -  | -  | -                                | -                             | -                              | -   |
| -                       | -                     | 107,797  | -  | -                                | -                             | 137,987                        | -   |
| -                       | -                     | -  | -  | -                                | 4,150                         | -                              | -   |
| -                       | -                     | 4,325  | -  | -                                | -                             | 669                            | 1,685   |
| -                       | -                     | -  | -  | 1,674,733                        | -                             | -                              | -   |
| -                       | <u>6,382</u>          | <u>354</u>   | <u>-</u>                                 | <u>11,661</u>                    | <u>922</u>                    | <u>3,834</u>                   | <u>-</u>  |
| <u>248,463</u>          | <u>1,259,591</u>      | <u>1,083,529</u>                                   | <u>82,803</u>                            | <u>1,908,042</u>                 | <u>39,988</u>                 | <u>785,817</u>                 | <u>1,053,726</u>  |
|                         |                       |  |  |                                  |                               |                                |   |
| \$ 133,699              | \$ 6,337              | \$ 624   | \$ 4,288                                 | \$ 38,683                        | \$ 4,128                      | \$ 85,223                      | \$ 20,518   |
| -                       | 16,632                | 32,685   | 7,105                                    | -                                | -                             | 8,306                          | 13,533  |
| -                       | -                     | -  | -  | -                                | -                             | 6,526                          | -   |
| -                       | 10,360                | 10,630   | 1,530                                    | -                                | 2,300                         | 1,630                          | 4,990   |
| 6,141                   | 6,271                 | 14,411   | 3,271                                    | 27,469                           | 2,698                         | 3,836                          | 6,193   |
| -                       | -                     | -  | -  | -                                | -                             | 5,444                          | -   |
| -                       | <u>632,007</u>        | <u>-</u>   | <u>-</u>                                 | <u>-</u>                         | <u>-</u>                      | <u>-</u>                       | <u>-</u>  |
| <u>139,840</u>          | <u>671,607</u>        | <u>58,350</u>                                      | <u>16,194</u>                            | <u>66,152</u>                    | <u>9,126</u>                  | <u>110,965</u>                 | <u>45,234</u>   |
|                         |                       |  |  |                                  |                               |                                |   |
| 1,017,554               | 4,580                 | 2,417  | 2,155                                    | 511,184                          | 10,506                        | 35,753                         | 12,386  |
| -                       | -                     | -  | -  | 1,674,733                        | -                             | -                              | -   |
|                         |                       |  |  |                                  |                               |                                |   |
| <u>(908,931)</u>        | <u>583,404</u>        | <u>1,022,762</u>                                   | <u>64,454</u>                            | <u>(344,027)</u>                 | <u>20,356</u>                 | <u>639,099</u>                 | <u>996,106</u>  |
| <u>108,623</u>          | <u>587,984</u>        | <u>1,025,179</u>                                   | <u>66,609</u>                            | <u>1,841,890</u>                 | <u>30,862</u>                 | <u>674,852</u>                 | <u>1,008,492</u>  |
| <u>\$ 248,463</u>       | <u>\$ 1,259,591</u>   | <u>\$ 1,083,529</u>                                | <u>\$ 82,803</u>                         | <u>\$ 1,908,042</u>              | <u>\$ 39,988</u>              | <u>\$ 785,817</u>              | <u>\$ 1,053,726</u>                                     |

(continued)

# STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Special Revenue Funds (continued)

December 31, 2003

|  | Dog and<br>Kennel | Immobilization<br>and<br>Impoundment | In-Home<br>Detention | Motor<br>Vehicle and<br>Gas Tax | Jail<br>Commissary | Probate<br>Court<br>Conduct<br>Business |
|--|-------------------|--------------------------------------|----------------------|---------------------------------|--------------------|---|
| <b>Assets</b>                              |                   |                                      |                      |                                 |                    |   |
| Cash and Cash Equivalents                  | \$ 132,022        | \$ 53,545                            | \$ 428               | \$ 1,358,695                    | \$ 53,786          | \$ 11,382                               |
| Cash and Cash Equivalents with Fiscal &    |                   |                                      |                      |                                 |                    |   |
| Escrow Agents                              | -                 | -                                    | -                    | 285,599                         | -                  | -                                       |
| Property Taxes Recievable                  | -                 | -                                    | -                    | -                               | -                  | -                                       |
| Sales Taxes Receivable                     | -                 | -                                    | -                    | -                               | -                  | -                                       |
| Accounts Receivable                        | -                 | -                                    | -                    | 2,992                           | -                  | -                                       |
| Intergovernmental Receivable               | -                 | -                                    | -                    | 6,503,777                       | -                  | -                                       |
| Materials and Supplies Inventory           | 1,404             | -                                    | -                    | 925,682                         | 20,277             | -                                       |
| Loans Receivable                           | -                 | -                                    | -                    | -                               | -                  | -                                       |
| Prepaid Items                              | 862               | -                                    | -                    | -                               | -                  | -                                       |
| <b>Total Assets</b>                        | <u>134,288</u>    | <u>\$ 53,545</u>                     | <u>\$ 428</u>        | <u>\$ 9,076,745</u>             | <u>\$ 74,063</u>   | <u>\$ 11,382</u>                        |
| <b>Liabilities</b>                         |                   |                                      |                      |                                 |                    |   |
| Accounts Payable                           | \$ 8,753          | \$ -                                 | \$ -                 | \$ 293,231                      | \$ 466             | \$ -                                    |
| Accrued Wages                              | 12,865            | -                                    | -                    | 183,684                         | -                  | -                                       |
| Contracts Payable                          | -                 | -                                    | -                    | 384,396                         | -                  | -                                       |
| Due to Other Funds                         | -                 | -                                    | -                    | 50,350                          | -                  | -                                       |
| Intergovernmental Payable                  | 6,121             | -                                    | -                    | 84,780                          | -                  | -                                       |
| Retainage Payable                          | -                 | -                                    | -                    | 285,599                         | -                  | -                                       |
| Deferred Revenue                           | -                 | -                                    | -                    | 5,149,664                       | -                  | -                                       |
| <b>Total Liabilities</b>                   | <u>27,739</u>     | <u>-</u>                             | <u>-</u>             | <u>6,431,704</u>                | <u>466</u>         | <u>-</u>                                |
| <b>Fund Balances</b>                       |                   |                                      |                      |                                 |                    |   |
| Reserved for Encumbrances                  | 24,226            | -                                    | -                    | 747,611                         | 3,552              | 97                                      |
| Reserved for Loan Guarantee                | -                 | -                                    | -                    | -                               | -                  | -                                       |
| Unreserved:                                |                   |                                      |                      |                                 |                    |   |
| Undesignated, Reported in:                 |                   |                                      |                      |                                 |                    |   |
| Special Revenue Funds                      | 82,323            | 53,545                               | 428                  | 1,897,430                       | 70,045             | 11,285                                  |
| <b>Total Fund Balances</b>                 | <u>106,549</u>    | <u>53,545</u>                        | <u>428</u>           | <u>2,645,041</u>                | <u>73,597</u>      | <u>11,382</u>                           |
| <b>Total Liabilities and Fund Balances</b> | <u>\$ 134,288</u> | <u>\$ 53,545</u>                     | <u>\$ 428</u>        | <u>\$ 9,076,745</u>             | <u>\$ 74,063</u>   | <u>\$ 11,382</u>                        |

| Real Estate<br>Assessment | Other<br>Public<br>Safety | Other             | Total                |
|---------------------------|---------------------------|-------------------|----------------------|
| \$ 921,602                | \$ 879,211                | \$ 410,306        | \$ 12,939,006        |
| -                         | -                         | -                 | 291,043              |
| -                         | -                         | -                 | 610,270              |
| -                         | -                         | -                 | -                    |
| -                         | -                         | 5,510             | 260,606              |
| 1,028                     | 431,157                   | 21,406            | 9,744,233            |
| 4,120                     | 30,318                    | -                 | 990,618              |
| -                         | -                         | -                 | 1,674,733            |
| <u>7,113</u>              | <u>-</u>                  | <u>1,812</u>      | <u>37,617</u>        |
| <u>\$ 933,863</u>         | <u>\$ 1,340,686</u>       | <u>\$ 439,034</u> | <u>\$ 26,548,126</u> |

|                |                |               |                   |
|----------------|----------------|---------------|-------------------|
| \$ 49,457      | \$ 59,115      | \$ 7,341      | \$ 1,048,579      |
| 67,150         | 22,906         | -             | 392,940           |
| -              | 6,500          | -             | 397,422           |
| -              | 4,310          | 480           | 91,560            |
| 59,590         | 11,499         | 454           | 245,209           |
| -              | -              | -             | 291,043           |
| <u>-</u>       | <u>255,149</u> | <u>10,703</u> | <u>7,703,168</u>  |
| <u>176,197</u> | <u>359,479</u> | <u>18,978</u> | <u>10,169,921</u> |

|                   |                     |                   |                      |
|-------------------|---------------------|-------------------|----------------------|
| 60,667            | 135,856             | 201,565           | 5,311,173            |
| -                 | -                   | -                 | 1,674,733            |
| <u>696,999</u>    | <u>845,351</u>      | <u>218,491</u>    | <u>9,392,299</u>     |
| <u>757,666</u>    | <u>981,207</u>      | <u>420,056</u>    | <u>16,378,205</u>    |
| <u>\$ 933,863</u> | <u>\$ 1,340,686</u> | <u>\$ 439,034</u> | <u>\$ 26,548,126</u> |

# STARK COUNTY, OHIO

*Combining Balance Sheet*

*Nonmajor Debt Service Funds*

*December 31, 2003*

|   | Special<br>Assessment<br>Bond<br>Retirement | General<br>Obligation<br>Bond<br>Retirement | Total                      |
|---|---|---|----------------------------|
| <b><i>Assets</i></b>                              |   |   |                            |
| Cash and Cash Equivalents                         | \$ 120,002                                  | \$ 200,940                                  | \$ 320,942                 |
| Special Assessments Receivable                    | <u>3,727,690</u>                            | <u>-</u>                                    | <u>3,727,690</u>           |
| <b><i>Total Assets</i></b>                        | <b><u>\$ 3,847,692</u></b>                  | <b><u>\$ 200,940</u></b>                    | <b><u>\$ 4,048,632</u></b> |
| <b><i>Liabilities</i></b>                         |   |   |                            |
| Deferred Revenue                                  | <u>\$ 3,727,690</u>                         | <u>\$ -</u>                                 | <u>\$ 3,727,690</u>        |
| <b><i>Fund Balances</i></b>                       |   |   |                            |
| Reserved for Debt Service                         | <u>120,002</u>                              | <u>200,940</u>                              | <u>320,942</u>             |
| <b><i>Total Liabilities and Fund Balances</i></b> | <b><u>\$ 3,847,692</u></b>                  | <b><u>\$ 200,940</u></b>                    | <b><u>\$ 4,048,632</u></b> |

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# STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Capital Projects Funds

December 31, 2003

|  | Jail Capital<br>Improvements | Mental Retardation<br>and Developmental<br>Disabilities<br>Capital | Courthouse<br>Restoration | Ditch<br>Maintenance | Engineer's<br>Construction | Permanent<br>Improvement |
|--|------------------------------|--|---------------------------|----------------------|----------------------------|--------------------------|
| <b>Assets</b>  |                              |  |                           |                      |                            |                          |
| Cash and Cash Equivalents                                | \$ 6,775                     | \$ 634,854   | \$ 35,375                 | \$ 5,413             | \$ -                       | \$ 11,198,544            |
| Cash and Cash Equivalents with Fiscal &<br>Escrow Agents | -                            | 3,640  | -                         | -                    | -                          | 4,727                    |
| Intergovernmental Receivable                             | -                            | -  | -                         | -                    | 57,338                     | -                        |
| <b>Total Assets</b>                                      | <u>\$ 6,775</u>              | <u>\$ 638,494</u>  | <u>\$ 35,375</u>          | <u>\$ 5,413</u>      | <u>\$ 57,338</u>           | <u>\$ 11,203,271</u>     |
| <b>Liabilities</b>                                       |                              |  |                           |                      |                            |                          |
| Accounts Payable   | \$ -                         | \$ -   | \$ -                      | \$ -                 | \$ 867,571                 | \$ 1,331                 |
| Contracts Payable  | -                            | -  | -                         | -                    | -                          | 8,250                    |
| Retainage Payable  | -                            | 3,640  | -                         | -                    | -                          | 4,727                    |
| <b>Total Liabilities</b>                                 | <u>-</u>                     | <u>3,640</u>   | <u>-</u>                  | <u>-</u>             | <u>867,571</u>             | <u>14,308</u>            |
| <b>Fund Balances</b>                                     |                              |  |                           |                      |                            |                          |
| Reserved for Encumbrances                                | -                            | 318,460  | 100                       | -                    | -                          | 42,376                   |
| Unreserved:  |                              |  |                           |                      |                            |                          |
| Undesignated, Reported in:                               |                              |  |                           |                      |                            |                          |
| Capital Projects Funds                                   | 6,775                        | 316,394  | 35,275                    | 5,413                | (810,233)                  | 11,146,587               |
| <b>Total Fund Balances</b>                               | <u>6,775</u>                 | <u>634,854</u>   | <u>35,375</u>             | <u>5,413</u>         | <u>(810,233)</u>           | <u>11,188,963</u>        |
| <b>Total Liabilities and Fund Balances</b>               | <u>\$ 6,775</u>              | <u>\$ 638,494</u>  | <u>\$ 35,375</u>          | <u>\$ 5,413</u>      | <u>\$ 57,338</u>           | <u>\$ 11,203,271</u>     |

| <u>Survey<br/>Monument</u> | <u>Total</u>         |
|----------------------------|----------------------|
| \$ 4,877                   | \$ 11,885,838        |
| -                          | 8,367                |
| <u>-</u>                   | <u>57,338</u>        |
| <u>\$ 4,877</u>            | <u>\$ 11,951,543</u> |

|          |                |
|----------|----------------|
| \$ -     | \$ 868,902     |
| -        | 8,250          |
| <u>-</u> | <u>8,367</u>   |
| <u>-</u> | <u>885,519</u> |

40 360,976

|                 |                      |
|-----------------|----------------------|
| <u>4,837</u>    | <u>10,705,048</u>    |
| <u>4,877</u>    | <u>11,066,024</u>    |
| <u>\$ 4,877</u> | <u>\$ 11,951,543</u> |

# STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended December 31, 2003

|  | Nonmajor<br>Special<br>Revenue<br>Funds | Nonmajor<br>Debt<br>Service<br>Fund | Nonmajor<br>Capital<br>Projects<br>Funds | Total<br>Nonmajor<br>Governmental<br>Funds |
|--|---|-------------------------------------|--|--|
| <b>Revenues</b>                              |   |                                     |  |  |
| Property and Other Local Taxes               | \$ 503,115                              | \$ -                                | \$ -                                     | \$ 503,115                                 |
| Permissive Sales Tax                         | 1,192,688                               | -                                   | -  | 1,192,688                                  |
| Charges for Services                         | 7,343,425                               | -                                   | -  | 7,343,425                                  |
| Licenses and Permits                         | 4,900                                   | -                                   | -  | 4,900                                      |
| Fines and Forfeitures                        | 259,386                                 | -                                   | -  | 259,386                                    |
| Intergovernmental                            | 26,999,271                              | -                                   | 4,322,769                                | 31,322,040                                 |
| Special Assessments                          | 3,676                                   | 438,087                             | -  | 441,763                                    |
| Interest                                     | 25,375                                  | -                                   | -  | 25,375                                     |
| Other  | 664,454                                 | -                                   | 34,148                                   | 698,602                                    |
| <b>Total Revenues</b>                        | <u>36,996,290</u>                       | <u>438,087</u>                      | <u>4,356,917</u>                         | <u>41,791,294</u>                          |
| <b>Expenditures</b>                          |   |                                     |  |  |
| Current:                                     |   |                                     |  |  |
| General Government:                          |   |                                     |  |  |
| Legislative and Executive                    | 4,883,464                               | -                                   | -  | 4,883,464                                  |
| Judicial                                     | 2,838,775                               | -                                   | -  | 2,838,775                                  |
| Public Safety                                | 3,682,924                               | -                                   | -  | 3,682,924                                  |
| Public Works                                 | 16,152,872                              | -                                   | -  | 16,152,872                                 |
| Health                                       | 7,068,974                               | -                                   | -  | 7,068,974                                  |
| Human Services                               | 529,169                                 | -                                   | -  | 529,169                                    |
| Capital Outlay                               | -                                       | -                                   | 5,961,169                                | 5,961,169                                  |
| Intergovernmental                            | 3,391,076                               | -                                   | -  | 3,391,076                                  |
| Debt Service:                                |   |                                     |  |  |
| Principal Retirement                         | 17,494                                  | 270,312                             | -  | 287,806                                    |
| Interest and Fiscal Charges                  | 1,874                                   | 207,593                             | -  | 209,467                                    |
| <b>Total Expenditures</b>                    | <u>38,566,622</u>                       | <u>477,905</u>                      | <u>5,961,169</u>                         | <u>45,005,696</u>                          |
| <b>Excess of Revenues Under Expenditures</b> | <u>(1,570,332)</u>                      | <u>(39,818)</u>                     | <u>(1,604,252)</u>                       | <u>(3,214,402)</u>                         |
| <b>Other Financing Sources</b>               |   |                                     |  |  |
| Transfers - In                               | -                                       | -                                   | 412,314                                  | 412,314                                    |
| Proceeds from Sale of Capital Assets         | -                                       | -                                   | -  | -  |
| Inception of Capital Lease                   | 187,142                                 | -                                   | -  | 187,142                                    |
| <b>Total Other Financing Sources</b>         | <u>187,142</u>                          | <u>-</u>                            | <u>412,314</u>                           | <u>599,456</u>                             |
| <b>Net Change in Fund Balances</b>           | (1,383,190)                             | (39,818)                            | (1,191,938)                              | (2,614,946)                                |
| <b>Fund Balances Beginning of Year</b>       | <u>17,761,395</u>                       | <u>360,760</u>                      | <u>12,257,962</u>                        | <u>30,380,117</u>                          |
| <b>Fund Balances End of Year</b>             | <u>\$ 16,378,205</u>                    | <u>\$ 320,942</u>                   | <u>\$ 11,066,024</u>                     | <u>\$ 27,765,171</u>                       |



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# STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2003

|   | Victim<br>Assistance | Youth<br>Services   | Alcohol<br>and Drug<br>Board | Pass Through<br>Grants | Justice<br>System<br>Sales Tax | Real Estate<br>Tax<br>Prepayment |
|---|----------------------|---------------------|------------------------------|------------------------|--------------------------------|----------------------------------|
| <b>Revenues</b>   |                      |                     |                              |                        |                                |                                  |
| Property and Other Local Taxes                          | \$ -                 | \$ -                | \$ -                         | \$ -                   | \$ -                           | \$ -                             |
| Permissive Sales Tax                                    | -                    | -                   | -                            | -                      | 1,725                          | -                                |
| Charges for Services                                    | -                    | -                   | -                            | 89,791                 | -                              | -                                |
| Licenses and Permits                                    | -                    | -                   | -                            | -                      | -                              | -                                |
| Fines and Forfeitures                                   | -                    | -                   | -                            | -                      | -                              | -                                |
| Intergovernmental                                       | 145,226              | 755,700             | 6,861,089                    | 3,292,076              | -                              | -                                |
| Special Assessments                                     | -                    | -                   | -                            | -                      | -                              | -                                |
| Interest  | -                    | -                   | -                            | -                      | -                              | 13,423                           |
| Other   | -                    | -                   | 147,710                      | -                      | -                              | -                                |
| <b>Total Revenues</b>                                   | <u>145,226</u>       | <u>755,700</u>      | <u>7,008,799</u>             | <u>3,381,867</u>       | <u>1,725</u>                   | <u>13,423</u>                    |
| <b>Expenditures</b>                                     |                      |                     |                              |                        |                                |                                  |
| Current:  |                      |                     |                              |                        |                                |                                  |
| General Government:                                     |                      |                     |                              |                        |                                |                                  |
| Legislative and Executive                               | -                    | -                   | -                            | -                      | -                              | 24,443                           |
| Judicial  | -                    | -                   | -                            | -                      | 223,966                        | -                                |
| Public Safety   | -                    | 985,479             | -                            | -                      | -                              | -                                |
| Public Works  | -                    | -                   | -                            | -                      | -                              | -                                |
| Health  | -                    | -                   | 6,494,831                    | -                      | -                              | -                                |
| Human Services  | 190,569              | -                   | -                            | -                      | -                              | -                                |
| Intergovernmental                                       | -                    | -                   | -                            | 3,391,076              | -                              | -                                |
| Principal Retirement                                    | -                    | -                   | 6,120                        | -                      | -                              | -                                |
| Interest and Fiscal Charges                             | -                    | -                   | 600                          | -                      | -                              | -                                |
| <b>Total Expenditures</b>                               | <u>190,569</u>       | <u>985,479</u>      | <u>6,501,551</u>             | <u>3,391,076</u>       | <u>223,966</u>                 | <u>24,443</u>                    |
| <b>Excess of Revenues Over<br/>(Under) Expenditures</b> | <u>(45,343)</u>      | <u>(229,779)</u>    | <u>507,248</u>               | <u>(9,209)</u>         | <u>(222,241)</u>               | <u>(11,020)</u>                  |
| <b>Other Financing Sources</b>                          |                      |                     |                              |                        |                                |                                  |
| Inception of Capital Lease                              | -                    | -                   | -                            | -                      | -                              | -                                |
| <b>Net Change in Fund Balances</b>                      | <u>(45,343)</u>      | <u>(229,779)</u>    | <u>507,248</u>               | <u>(9,209)</u>         | <u>(222,241)</u>               | <u>(11,020)</u>                  |
| <b>Fund Balances Beginning of Year</b>                  | <u>69,979</u>        | <u>1,429,361</u>    | <u>1,241,400</u>             | <u>829,279</u>         | <u>2,391,175</u>               | <u>33,393</u>                    |
| <b>Fund Balances End of Year</b>                        | <u>\$ 24,636</u>     | <u>\$ 1,199,582</u> | <u>\$ 1,748,648</u>          | <u>\$ 820,070</u>      | <u>\$ 2,168,934</u>            | <u>\$ 22,373</u>                 |

| HOME<br>Program   | 911<br>System     | Certificate of<br>Title<br>Administration | Child<br>Assault<br>Prosecution | Community<br>Development | Coroner<br>Laboratory | Computer<br>Technology | Delinquent<br>Tax Assessment<br>and Collection |
|-------------------|-------------------|---|---------------------------------|--------------------------|-----------------------|------------------------|--|
| \$ -              | \$ 503,115        | \$ -                                      | \$ -                            | \$ -                     | \$ -                  | \$ -                   | \$ -   |
| -                 | -                 | -   | -                               | -                        | -                     | -                      | -  |
| -                 | -                 | 1,454,599                                 | -                               | -                        | 54,806                | 1,307,715              | 617,322  |
| -                 | -                 | -   | -                               | -                        | -                     | -                      | -  |
| -                 | -                 | -   | -                               | -                        | -                     | 40,663                 | -  |
| 1,260,482         | 69,823            | -   | 223,876                         | 1,213,509                | -                     | 1,442                  | -  |
| -                 | -                 | -   | -                               | -                        | -                     | -                      | -  |
| 356               | -                 | -   | -                               | 1,454                    | -                     | -                      | 1,218  |
| <u>206,093</u>    | <u>25</u>         | <u>120</u>                                | <u>90</u>                       | <u>-</u>                 | <u>-</u>              | <u>91,365</u>          | <u>121,706</u>                                 |
| <u>1,466,931</u>  | <u>572,963</u>    | <u>1,454,719</u>                          | <u>223,966</u>                  | <u>1,214,963</u>         | <u>54,806</u>         | <u>1,441,185</u>       | <u>740,246</u>                                 |
| -                 | -                 | -   | -                               | -                        | -                     | 694,534                | 1,021,002                                      |
| -                 | -                 | 1,155,032                                 | -                               | -                        | -                     | 880,229                | -  |
| -                 | 508,544           | -   | -                               | -                        | 133,103               | -                      | -  |
| 1,613,927         | -                 | -   | -                               | 1,158,991                | -                     | -                      | -  |
| -                 | -                 | -   | -                               | -                        | -                     | -                      | -  |
| -                 | -                 | -   | 338,600                         | -                        | -                     | -                      | -  |
| -                 | -                 | -   | -                               | -                        | -                     | -                      | -  |
| -                 | -                 | -   | -                               | -                        | -                     | -                      | 4,135  |
| -                 | -                 | -   | -                               | -                        | -                     | -                      | <u>463</u>                                     |
| <u>1,613,927</u>  | <u>508,544</u>    | <u>1,155,032</u>                          | <u>338,600</u>                  | <u>1,158,991</u>         | <u>133,103</u>        | <u>1,574,763</u>       | <u>1,025,600</u>                               |
| <u>(146,996)</u>  | <u>64,419</u>     | <u>299,687</u>                            | <u>(114,634)</u>                | <u>55,972</u>            | <u>(78,297)</u>       | <u>(133,578)</u>       | <u>(285,354)</u>                               |
| -                 | -                 | -   | -                               | -                        | -                     | -                      | -  |
| (146,996)         | 64,419            | 299,687                                   | (114,634)                       | 55,972                   | (78,297)              | (133,578)              | (285,354)                                      |
| <u>255,619</u>    | <u>523,565</u>    | <u>725,492</u>                            | <u>181,243</u>                  | <u>1,785,918</u>         | <u>109,159</u>        | <u>808,430</u>         | <u>1,293,846</u>                               |
| <u>\$ 108,623</u> | <u>\$ 587,984</u> | <u>\$ 1,025,179</u>                       | <u>\$ 66,609</u>                | <u>\$ 1,841,890</u>      | <u>\$ 30,862</u>      | <u>\$ 674,852</u>      | <u>\$ 1,008,492</u>                            |

(continued)

# STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds (continued)

For the Year Ended December 31, 2003

|   | Dog and<br>Kennel | Immobilization<br>and<br>Impoundment | In-Home<br>Detention | Motor<br>Vehicle and<br>Gas Tax | Jail<br>Commissary | Probate<br>Court<br>Conduct<br>Business |
|---|-------------------|--------------------------------------|----------------------|---------------------------------|--------------------|---|
| <b>Revenues</b>   |                   |                                      |                      |                                 |                    |   |
| Property Taxes  | \$ -              | \$ -                                 | \$ -                 | \$ -                            | \$ -               | \$ -                                    |
| Sales Tax   | -                 | -                                    | -                    | 1,190,963                       | -                  | -                                       |
| Charges for Services                                    | 592,584           | 5,800                                | -                    | 3,456                           | 156,015            | 8,128                                   |
| Licenses and Permits                                    | -                 | -                                    | -                    | 4,900                           | -                  | -                                       |
| Fines and Forfeitures                                   | 2,752             | -                                    | -                    | 116,644                         | -                  | -                                       |
| Intergovernmental                                       | -                 | -                                    | -                    | 10,816,529                      | -                  | -                                       |
| Special Assessments                                     | -                 | -                                    | -                    | 3,676                           | -                  | -                                       |
| Interest  | -                 | -                                    | -                    | 6,458                           | -                  | -                                       |
| Other   | 15,049            | -                                    | -                    | 66,485                          | -                  | -                                       |
| <b>Total Revenues</b>                                   | <u>610,385</u>    | <u>5,800</u>                         | <u>-</u>             | <u>12,209,111</u>               | <u>156,015</u>     | <u>8,128</u>                            |
| <b>Expenditures</b>                                     |                   |                                      |                      |                                 |                    |   |
| Current:  |                   |                                      |                      |                                 |                    |   |
| General Government:                                     |                   |                                      |                      |                                 |                    |   |
| Legislative and Executive                               | -                 | -                                    | -                    | -                               | -                  | -                                       |
| Judicial  | -                 | -                                    | -                    | -                               | -                  | 7,840                                   |
| Public Safety   | -                 | 1,583                                | -                    | -                               | 152,312            | -                                       |
| Public Works  | -                 | -                                    | -                    | 12,754,268                      | -                  | -                                       |
| Health  | 574,143           | -                                    | -                    | -                               | -                  | -                                       |
| Human Services  | -                 | -                                    | -                    | -                               | -                  | -                                       |
| Intergovernmental                                       | -                 | -                                    | -                    | -                               | -                  | -                                       |
| Principal Retirement                                    | -                 | -                                    | -                    | 7,239                           | -                  | -                                       |
| Interest and Fiscal Charges                             | -                 | -                                    | -                    | 811                             | -                  | -                                       |
| <b>Total Expenditures</b>                               | <u>574,143</u>    | <u>1,583</u>                         | <u>-</u>             | <u>12,762,318</u>               | <u>152,312</u>     | <u>7,840</u>                            |
| <b>Excess of Revenues Over<br/>(Under) Expenditures</b> | <u>36,242</u>     | <u>4,217</u>                         | <u>-</u>             | <u>(553,207)</u>                | <u>3,703</u>       | <u>288</u>                              |
| <b>Other Financing Sources</b>                          |                   |                                      |                      |                                 |                    |   |
| Inception of Capital Lease                              | -                 | -                                    | -                    | 187,142                         | -                  | -                                       |
| <b>Net Change in Fund Balances</b>                      | 36,242            | 4,217                                | -                    | (366,065)                       | 3,703              | 288                                     |
| <b>Fund Balances Beginning of Year</b>                  | <u>70,307</u>     | <u>49,328</u>                        | <u>428</u>           | <u>3,011,106</u>                | <u>69,894</u>      | <u>11,094</u>                           |
| <b>Fund Balances End of Year</b>                        | <u>\$ 106,549</u> | <u>\$ 53,545</u>                     | <u>\$ 428</u>        | <u>\$ 2,645,041</u>             | <u>\$ 73,597</u>   | <u>\$ 11,382</u>                        |

| Real Estate<br>Assessment | Other<br>Public<br>Safety | Other             | Total                |
|---------------------------|---------------------------|-------------------|----------------------|
| \$ -                      | \$ -                      | \$ -              | \$ 503,115           |
| -                         | -                         | -                 | 1,192,688            |
| 2,704,016                 | 42,451                    | 306,742           | 7,343,425            |
| -                         | -                         | -                 | 4,900                |
| -                         | 99,327                    | -                 | 259,386              |
| -                         | 1,570,118                 | 789,401           | 26,999,271           |
| -                         | -                         | -                 | 3,676                |
| -                         | 2,466                     | -                 | 25,375               |
| <u>15,411</u>             | <u>400</u>                | <u>-</u>          | <u>664,454</u>       |
| <u>2,719,427</u>          | <u>1,714,762</u>          | <u>1,096,143</u>  | <u>36,996,290</u>    |
| 3,143,485                 | -                         | -                 | 4,883,464            |
| -                         | -                         | 571,708           | 2,838,775            |
| -                         | 1,901,903                 | -                 | 3,682,924            |
| -                         | -                         | 625,686           | 16,152,872           |
| -                         | -                         | -                 | 7,068,974            |
| -                         | -                         | -                 | 529,169              |
| -                         | -                         | -                 | 3,391,076            |
| -                         | -                         | -                 | 17,494               |
| <u>-</u>                  | <u>-</u>                  | <u>-</u>          | <u>1,874</u>         |
| <u>3,143,485</u>          | <u>1,901,903</u>          | <u>1,197,394</u>  | <u>38,566,622</u>    |
| <u>(424,058)</u>          | <u>(187,141)</u>          | <u>(101,251)</u>  | <u>(1,570,332)</u>   |
| <u>-</u>                  | <u>-</u>                  | <u>-</u>          | <u>187,142</u>       |
| (424,058)                 | (187,141)                 | (101,251)         | (1,383,190)          |
| <u>1,181,724</u>          | <u>1,168,348</u>          | <u>521,307</u>    | <u>17,761,395</u>    |
| <u>\$ 757,666</u>         | <u>\$ 981,207</u>         | <u>\$ 420,056</u> | <u>\$ 16,378,205</u> |

# STARK COUNTY, OHIO

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*

*Nonmajor Debt Service Funds*

*For the Year Ended December 31, 2003*

|   | Special<br>Assessment<br>Bond<br>Retirement | General<br>Obligation<br>Bond<br>Retirement | Total      |
|---|---|---|------------|
| <b>Revenues</b>   |   |   |            |
| Special Assessments                                     | \$ 438,087                                  | \$ -  | \$ 438,087 |
| <b>Expenditures</b>                                     |   |   |            |
| Debt Service:   |   |   |            |
| Principal Retirement                                    | 270,312                                     | -   | 270,312    |
| Interest and Fiscal Charges                             | 207,593                                     | -   | 207,593    |
| <b>Total Expenditures</b>                               | 477,905                                     | -   | 477,905    |
| <b>Excess of Revenues Over<br/>(Under) Expenditures</b> | (39,818)                                    | -   | (39,818)   |
| <b>Fund Balances Beginning of Year</b>                  | 159,820                                     | 200,940                                     | 360,760    |
| <b>Fund Balances End of Year</b>                        | \$ 120,002                                  | \$ 200,940                                  | \$ 320,942 |

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# STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Capital Projects Funds

For the Year Ended December 31, 2003

|   | Jail Capital<br>Improvements | Mental Retardation<br>and Developmental<br>Disabilities<br>Capital | Courthouse<br>Restoration | Ditch<br>Maintenance | Engineer's<br>Construction | Permanent<br>Improvement |
|---|------------------------------|--|---------------------------|----------------------|----------------------------|--------------------------|
| <b>Revenues</b>   |                              |  |                           |                      |                            |                          |
| Intergovernmental                                       | \$ -                         | \$ -   | \$ -                      | \$ -                 | \$ 4,322,769               | \$ -                     |
| Other   | -                            | 5,546  | -                         | -                    | -                          | 9,627                    |
| <b>Total Revenues</b>                                   | -                            | 5,546  | -                         | -                    | 4,322,769                  | 9,627                    |
| <b>Expenditures</b>                                     |                              |  |                           |                      |                            |                          |
| Capital Outlay  | -                            | 72,186   | 295,030                   | -                    | 5,133,002                  | 446,194                  |
| <b>Excess of Revenues Over<br/>(Under) Expenditures</b> | -                            | (66,640)   | (295,030)                 | -                    | (810,233)                  | (436,567)                |
| <b>Other Financing Sources</b>                          |                              |  |                           |                      |                            |                          |
| Transfers - In  | -                            | 412,314  | -                         | -                    | -                          | -                        |
| <b>Net Change in Fund Balances</b>                      | -                            | 345,674  | (295,030)                 | -                    | (810,233)                  | (436,567)                |
| <b>Fund Balances Beginning of Year</b>                  | 6,775                        | 289,180  | 330,405                   | 5,413                | -                          | 11,625,530               |
| <b>Fund Balances (Deficits) End of Year</b>             | <u>\$ 6,775</u>              | <u>\$ 634,854</u>  | <u>\$ 35,375</u>          | <u>\$ 5,413</u>      | <u>\$ (810,233)</u>        | <u>\$ 11,188,963</u>     |



| <u>Survey<br/>Monument</u> | <u>Total</u>           |
|----------------------------|------------------------|
| \$ -                       | \$ 4,322,769           |
| <u>18,975</u>              | <u>34,148</u>          |
| <u>18,975</u>              | <u>4,356,917</u>       |
| <br><u>14,757</u>          | <br><u>5,961,169</u>   |
| <br><u>4,218</u>           | <br><u>(1,604,252)</u> |
| <br><u>-</u>               | <br><u>412,314</u>     |
| 4,218                      | (1,191,938)            |
| <u>659</u>                 | <u>12,257,962</u>      |
| <u>\$ 4,877</u>            | <u>\$ 11,066,024</u>   |

## **STARK COUNTY, OHIO**

*Fund Descriptions – Nonmajor Enterprise Funds  
For the Year Ended December 31, 2003*

### **Nonmajor Enterprise Funds**

The Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs (expenses, including depreciation) of providing services to the general public on a continuing basis be financed or recovered primarily through user charges or where it has been decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Water - To account for revenues generated from the charges for distribution of water to the residential and commercial users of the County.

Molly - To account for the payment of liabilities still owed attributable to the discontinued operations of the Hospital.

Nist - To account for the payment of liabilities still owed attributable to the discontinued operations of the Home.

# STARK COUNTY, OHIO

Combining Statement of Net Assets

Nonmajor Enterprise Funds

December 31, 2003

|   | Enterprise Funds    |                  |                  |                     |
|---|---------------------|------------------|------------------|---------------------|
|   | Water               | Molly            | Nist             | Total               |
| <b>Assets</b>   |                     |                  |                  |                     |
| <b>Current Assets</b>                                     |                     |                  |                  |                     |
| Cash and Cash Equivalents                                 | \$ 1,632,010        | \$ 10            | \$ 69,954        | \$ 1,701,974        |
| Accounts Receivable                                       | 30,758              | -                | -                | 30,758              |
| Special Assessments Receivable                            | 1,425,851           | -                | -                | 1,425,851           |
| Prepaid Items   | 1,592               | -                | -                | 1,592               |
| <b>Total Current Assets</b>                               | <b>3,090,211</b>    | <b>10</b>        | <b>69,954</b>    | <b>3,160,175</b>    |
| <b>Noncurrent Assets</b>                                  |                     |                  |                  |                     |
| Land and Construction in Progress                         | 581,442             | 26,400           | -                | 607,842             |
| Depreciable Capital Assets, Net                           | 5,746,662           | 11,000           | -                | 5,757,662           |
| <b>Total Noncurrent Assets</b>                            | <b>6,328,104</b>    | <b>37,400</b>    | <b>-</b>         | <b>6,365,504</b>    |
| <b>Total Assets</b>                                       | <b>\$ 9,418,315</b> | <b>\$ 37,410</b> | <b>\$ 69,954</b> | <b>\$ 9,525,679</b> |
| <b>Liabilities</b>  |                     |                  |                  |                     |
| <b>Current Liabilities</b>                                |                     |                  |                  |                     |
| Accounts Payable  | \$ 34,406           | \$ -             | \$ -             | \$ 34,406           |
| Contracts Payable   | 244,869             | -                | -                | 244,869             |
| Accrued Wages   | 1,323               | -                | -                | 1,323               |
| Compensated Absences Payable                              | 2,242               | -                | -                | 2,242               |
| Due to Other Funds  | 480                 | -                | -                | 480                 |
| Intergovernmental Payable                                 | 664                 | -                | -                | 664                 |
| Notes Payable   | 1,564,424           | -                | -                | 1,564,424           |
| General Obligation Bonds Payable                          | 40,000              | -                | -                | 40,000              |
| <b>Total Current Liabilities</b>                          | <b>1,888,408</b>    | <b>-</b>         | <b>-</b>         | <b>1,888,408</b>    |
| <b>Long-Term Liabilities</b>                              |                     |                  |                  |                     |
| General Obligation Bonds Payable (Net of Current Portion) | 760,000             | -                | -                | 760,000             |
| <b>Total Liabilities</b>                                  | <b>2,648,408</b>    | <b>-</b>         | <b>-</b>         | <b>2,648,408</b>    |
| <b>Net Assets</b>   |                     |                  |                  |                     |
| Invested in Capital Assets, Net of Related Debt           | 3,963,680           | 37,400           | -                | 4,001,080           |
| Unrestricted  | 2,806,227           | 10               | 69,954           | 2,876,191           |
| <b>Total Net Assets</b>                                   | <b>\$ 6,769,907</b> | <b>\$ 37,410</b> | <b>\$ 69,954</b> | <b>\$ 6,877,271</b> |

# STARK COUNTY, OHIO

Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets

Nonmajor Enterprise Funds

For the Year Ended December 31, 2003

|   | Enterprise Funds    |                  |                  |                     |
|---|---------------------|------------------|------------------|---------------------|
|   | Water               | Molly            | Nist             | Total               |
| <b>Operating Revenues</b>                         |                     |                  |                  |                     |
| Charges for Services                              | \$ 564,240          | \$ -             | \$ 3,464         | \$ 567,704          |
| Special Assessments                               | <u>1,185,879</u>    | <u>-</u>         | <u>-</u>         | <u>1,185,879</u>    |
| <b>Total Operating Revenues</b>                   | <u>1,750,119</u>    | <u>-</u>         | <u>3,464</u>     | <u>1,753,583</u>    |
| <b>Operating Expenses</b>                         |                     |                  |                  |                     |
| Salaries  | 51,359              | -                | -                | 51,359              |
| Contractual Services                              | 260,322             | -                | -                | 260,322             |
| Materials and Supplies                            | 109,666             | -                | -                | 109,666             |
| Depreciation                                      | 139,623             | 2,067            | -                | 141,690             |
| Other   | <u>4,281</u>        | <u>-</u>         | <u>-</u>         | <u>4,281</u>        |
| <b>Total Operating Expenses</b>                   | <u>565,251</u>      | <u>2,067</u>     | <u>-</u>         | <u>567,318</u>      |
| <b>Operating Income (Loss)</b>                    | 1,184,868           | (2,067)          | 3,464            | 1,186,265           |
| <b>Non-Operating Expenses</b>                     |                     |                  |                  |                     |
| Interest and Fiscal Charges                       | <u>(55,249)</u>     | <u>-</u>         | <u>-</u>         | <u>(55,249)</u>     |
| <b>Income (Loss) before Capital Contributions</b> | <u>1,129,619</u>    | <u>(2,067)</u>   | <u>3,464</u>     | <u>1,131,016</u>    |
| Capital Contributions                             | <u>467,132</u>      | <u>-</u>         | <u>-</u>         | <u>467,132</u>      |
| <b>Change in Net Assets</b>                       | 1,596,751           | (2,067)          | 3,464            | 1,598,148           |
| <b>Net Assets Beginning of Year</b>               | <u>5,173,156</u>    | <u>39,477</u>    | <u>66,490</u>    | <u>5,279,123</u>    |
| <b>Net Assets End of Year</b>                     | <u>\$ 6,769,907</u> | <u>\$ 37,410</u> | <u>\$ 69,954</u> | <u>\$ 6,877,271</u> |

# STARK COUNTY, OHIO

Combining Statement of Cash Flows

Nonmajor Enterprise Funds

For the Year Ended December 31, 2003

|  | Water               | Molly             | Nist             | Total               |
|--|---------------------|-------------------|------------------|---------------------|
| <b>Cash Flows from Operating Activities</b>  |                     |                   |                  |                     |
| Cash Received from Customers   | \$ 579,960          | \$ -              | \$ 3,464         | \$ 583,424          |
| Cash Payments for Employee Services and Benefits   | (52,247)            | -                 | -                | (52,247)            |
| Cash Payments to Suppliers for Goods and Services  | (281,976)           | -                 | -                | (281,976)           |
| Cash Payments for Other Operating Expenses   | (4,281)             | -                 | -                | (4,281)             |
| <b>Net Cash Provided by Operating Activities</b>   | <u>241,456</u>      | <u>-</u>          | <u>3,464</u>     | <u>244,920</u>      |
| <b>Cash Flows from Capital and Related Financing Activities</b>                                      |                     |                   |                  |                     |
| Acquisition of Capital Assets  | (336,573)           | -                 | -                | (336,573)           |
| Proceeds from Capital Debt   | 1,564,424           | -                 | -                | 1,564,424           |
| Principal Paid on Capital Debt   | (322,173)           | -                 | -                | (322,173)           |
| Interest Paid on Capital Debt  | (55,249)            | -                 | -                | (55,249)            |
| <b>Net Cash Provided by Capital and Related Financing Activities</b>                                 | <u>850,429</u>      | <u>-</u>          | <u>-</u>         | <u>850,429</u>      |
| <b>Net Increase in Cash and Cash Equivalents</b>   | 1,091,885           | -                 | 3,464            | 1,095,349           |
| <b>Cash and Cash Equivalents Beginning of Year</b>   | <u>540,125</u>      | <u>10</u>         | <u>66,490</u>    | <u>606,625</u>      |
| <b>Cash and Cash Equivalents End of Year</b>   | <u>\$ 1,632,010</u> | <u>\$ 10</u>      | <u>\$ 69,954</u> | <u>\$ 1,701,974</u> |
| <br><b>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities</b>    |                     |                   |                  |                     |
| <b>Operating Income (Loss)</b>   | <u>\$ 1,184,868</u> | <u>\$ (2,067)</u> | <u>\$ 3,464</u>  | <u>\$ 1,186,265</u> |
| <b>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities</b> |                     |                   |                  |                     |
| Depreciation Expense   | 139,623             | 2,067             | -                | 141,690             |
| (Increase) Decrease in Assets  |                     |                   |                  |                     |
| Accounts Receivable  | (1,481)             | -                 | -                | (1,481)             |
| Materials and Supplies Inventory   | 87,634              | -                 | -                | 87,634              |
| Prepays  | (1,592)             | -                 | -                | (1,592)             |
| Special Assessments Receivable   | (1,168,678)         | -                 | -                | (1,168,678)         |
| Increase (Decrease) in Liabilities   |                     |                   |                  |                     |
| Accounts Payable   | 1,970               | -                 | -                | 1,970               |
| Contracts Payable  | -                   | -                 | -                | -                   |
| Accrued Wages and Benefits   | (1,580)             | -                 | -                | (1,580)             |
| Compensated Absences Payable   | 1,506               | -                 | -                | 1,506               |
| Retainage Payable  | -                   | -                 | -                | -                   |
| Interfund Payable  | -                   | -                 | -                | -                   |
| Due to Other Funds   | -                   | -                 | -                | -                   |
| Intergovernmental Payable  | (814)               | -                 | -                | (814)               |
| Claims Payable   | -                   | -                 | -                | -                   |
| <b>Total Adjustments</b>   | <u>(943,412)</u>    | <u>2,067</u>      | <u>-</u>         | <u>(941,345)</u>    |
| <b>Net Cash Provided by Operating Activities</b>   | <u>\$ 241,456</u>   | <u>\$ -</u>       | <u>\$ 3,464</u>  | <u>\$ 244,920</u>   |

## **STARK COUNTY, OHIO**

*Fund Descriptions – Internal Service Funds  
For the Year Ended December 31, 2003*

### **Internal Service Funds**

Internal Service Funds are used to account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis.

Self Insurance - To account for a medical benefits and liability self-insurance program for the County. The primary source of revenue is monthly fees and General fund transfers, any balance on hand is held until used.

Workers' Compensation - To account for revenues used to provide workers' compensation benefits to employees.

# STARK COUNTY, OHIO

Combining Statement of Net Assets

All Internal Service Funds

December 31, 2003

|                              | Internal Service    |                          |                     |
|------------------------------|---------------------|--------------------------|---------------------|
|                              | Self<br>Insurance   | Workers'<br>Compensation | Total               |
| <b>Assets</b>                |                     |                          |                     |
| Cash and Cash Equivalents    | \$ 1,514,412        | \$ 6,493,310             | \$ 8,007,722        |
| Accounts Receivable          | 11,848              | -                        | 11,848              |
| Due from Other Funds         | 292,560             | -                        | 292,560             |
| Intergovernmental Receivable | 70,640              | 9,136                    | 79,776              |
| Prepaid Items                | 4,744               | -                        | 4,744               |
| <b>Total Assets</b>          | <b>\$ 1,894,204</b> | <b>\$ 6,502,446</b>      | <b>\$ 8,396,650</b> |
| <b>Liabilities</b>           |                     |                          |                     |
| Accounts Payable             | \$ 338,944          | \$ -                     | \$ 338,944          |
| Intergovernmental Payable    | -                   | 791,185                  | 791,185             |
| Claims Payable               | 775,205             | 2,047,412                | 2,822,617           |
| <b>Total Liabilities</b>     | <b>1,114,149</b>    | <b>2,838,597</b>         | <b>3,952,746</b>    |
| <b>Net Assets</b>            |                     |                          |                     |
| Unrestricted                 | 780,055             | 3,663,849                | 4,443,904           |
| <b>Total Net Assets</b>      | <b>\$ 780,055</b>   | <b>\$ 3,663,849</b>      | <b>\$ 4,443,904</b> |

# STARK COUNTY, OHIO

Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets

All Internal Service Funds

For the Year Ended December 31, 2003

|   | Internal Service   |                          |                     |
|---|--------------------|--------------------------|---------------------|
|   | Self<br>Insurance  | Workers'<br>Compensation | Total               |
| <b>Operating Revenues</b>                         |                    |                          |                     |
| Charges for Services                              | \$ 6,139,919       | \$ -                     | \$ 6,139,919        |
| Other   | <u>11,848</u>      | <u>51,072</u>            | <u>62,920</u>       |
| <b>Total Operating Revenues</b>                   | <u>6,151,767</u>   | <u>51,072</u>            | <u>6,202,839</u>    |
| <b>Operating Expenses</b>                         |                    |                          |                     |
| Contractual Services                              | 47,965             | 27,270                   | 75,235              |
| Materials and Supplies                            | 3,304              | 2,389                    | 5,693               |
| Claims and Judgments                              | <u>8,753,711</u>   | <u>1,214,895</u>         | <u>9,968,606</u>    |
| <b>Total Operating Expenses</b>                   | <u>8,804,980</u>   | <u>1,244,554</u>         | <u>10,049,534</u>   |
| <b>Operating Loss</b>                             | <u>(2,653,213)</u> | <u>(1,193,482)</u>       | <u>(3,846,695)</u>  |
| <b>Net Assets Beginning of Year - As Restated</b> | <u>3,433,268</u>   | <u>4,857,331</u>         | <u>8,290,599</u>    |
| <b>Net Assets End of Year</b>                     | <u>\$ 780,055</u>  | <u>\$ 3,663,849</u>      | <u>\$ 4,443,904</u> |



# STARK COUNTY, OHIO

Combining Statement of Cash Flows

All Internal Service Funds

For the Year Ended December 31, 2003

|   | Self<br>Insurance            | Workers'<br>Compensation     | Total                        |
|---|------------------------------|------------------------------|------------------------------|
| <b><i>Cash Flows from Operating Activities</i></b>  |                              |                              |                              |
| Cash Received from Interfund Services Provided  | \$ 6,219,599                 | \$ -                         | \$ 6,219,599                 |
| Cash Received from Other Operating Revenues   | -                            | 44,307                       | 44,307                       |
| Cash Payments to Suppliers for Goods and Services   | (57,582)                     | (29,659)                     | (87,241)                     |
| Cash Payments for Claims  | <u>(8,664,511)</u>           | <u>(1,583,110)</u>           | <u>(10,247,621)</u>          |
| <b><i>Net Cash Used for Operating Activities</i></b>  | (2,502,494)                  | (1,568,462)                  | (4,070,956)                  |
| <b><i>Cash and Cash Equivalents Beginning of Year</i></b>   | <u>4,016,906</u>             | <u>8,061,772</u>             | <u>12,078,678</u>            |
| <b><i>Cash and Cash Equivalents End of Year</i></b>   | <u><u>\$ 1,514,412</u></u>   | <u><u>\$ 6,493,310</u></u>   | <u><u>\$ 8,007,722</u></u>   |
| <br><b><i>Reconciliation of Operating Loss to Net<br/>Cash Used for Operating Activities</i></b>        |                              |                              |                              |
| <b><i>Operating Loss</i></b>  | <u>\$ (2,653,213)</u>        | <u>\$ (1,193,482)</u>        | <u>\$ (3,846,695)</u>        |
| <br><b><i>Adjustments to Reconcile Operating Loss<br/>to Net Cash Used for Operating Activities</i></b> |                              |                              |                              |
| (Increase) Decrease in Assets   |                              |                              |                              |
| Accounts Receivable   | (11,848)                     | 2,371                        | (9,477)                      |
| Due from Other Funds  | 150,320                      | -                            | 150,320                      |
| Intergovernmental Receivable  | (70,640)                     | (9,136)                      | (79,776)                     |
| Prepays   | (4,744)                      |                              | (4,744)                      |
| Increase (Decrease) in Liabilities  |                              |                              |                              |
| Accounts Payable  | 336,744                      | -                            | 336,744                      |
| Intergovernmental Payable   | -                            | (351,109)                    | (351,109)                    |
| Claims Payable  | <u>(249,113)</u>             | <u>(17,106)</u>              | <u>(266,219)</u>             |
| <b><i>Total Adjustments</i></b>   | <u>150,719</u>               | <u>(374,980)</u>             | <u>(224,261)</u>             |
| <b><i>Net Cash Used for Operating Activities</i></b>  | <u><u>\$ (2,502,494)</u></u> | <u><u>\$ (1,568,462)</u></u> | <u><u>\$ (4,070,956)</u></u> |

# STARK COUNTY, OHIO

*Fund Descriptions – Fiduciary Funds  
For the Year Ended December 31, 2003*

## Private Purpose Trust Funds

Private Purpose Trust Funds are accounted for in essentially the same manner as proprietary funds.

George C. Brissel - To account for the money as set forth in the trust agreement.

MRDD Gifts & Donations – To account for monies received in trust to be used by the MRDD board.

Juvenile Court Gifts & Donations – To account for monies received in trust to be used by the Juvenile court.

## Agency Funds

Agency funds are purely custodial (assets equal liabilities) and thus do not involve the measurement of results of operations. The following are the County's agency funds:

Undivided General Tax - To account for the collection of real estate taxes and special assessments that are periodically apportioned to the subdivisions and to the County operating funds.

Undivided Personal Tax - To account for the collection of tangible personal property taxes that are periodically apportioned to the subdivisions and to the County operating funds.

Court Agency - To account for clerk of courts auto title fees, county court, juvenile court and probate court related receipts.

### Other Agency Funds –

|                                      |   |
|--------------------------------------|---|
| Local Government Revenue Assistance  | Stark-Tuscarawas-Wayne Joint Solid Waste    |
| Estimated Tax                        | Management District                         |
| Highway Escrow County                | Special Emergency Planning                  |
| Highway Escrow State                 | Ohio Family and Child First Grant           |
| Undivided Estate Tax                 | Stark County Health Department              |
| Undivided Motel Tax                  | Stark County Regional Planning Commission   |
| Trailer Tax                          | Multi-County Juvenile Attention System      |
| Local Government                     | Stark County Park District                  |
| Municipal Road                       | Stark Soil and Water Conservation District  |
| Subdivision Auto Registration        | Stark Regional Community Corrections Center |
| Cigarette Tax                        | Forfeited Land Sale                         |
| Law Library                          | Real Estate Prepayment                      |
| Payroll Deductions                   | Tax Lien Sales                              |
| Subdivision Gas Tax                  | Recorder Escrow                             |
| Library and Local Government Support | Ohio Elections Commission                   |
| Stark Council of Governments         | Sumser Trust                                |
|                                      | Sheriff Inmate Services                     |

# STARK COUNTY, OHIO

*Combining Statement of Net Assets*

*Private Purpose Trust Funds*

*December 31, 2003*

|  | George C.<br>Brissel   | MRDD<br>Gifts & Donations | Juvenile Court<br>Gifts & Donations | Total                    |
|--|------------------------|---------------------------|-------------------------------------|--------------------------|
| <b><i>Assets</i></b>                           |                        |                           |                                     |                          |
| Cash and Cash Equivalents                      | \$ 2,190               | \$ 476,575                | \$ 2,885                            | \$ 481,650               |
| Accounts Receivable                            | -                      | -                         | 3,001                               | 3,001                    |
| <b><i>Total Assets</i></b>                     | <b><u>\$ 2,190</u></b> | <b><u>\$ 476,575</u></b>  | <b><u>\$ 5,886</u></b>              | <b><u>\$ 484,651</u></b> |
| <b><i>Liabilities</i></b>                      |                        |                           |                                     |                          |
| <b><i>Current Liabilities:</i></b>             |                        |                           |                                     |                          |
| Accounts Payable                               | \$ -                   | \$ 68,250                 | \$ -                                | \$ 68,250                |
| <b><i>Net Assets</i></b>                       |                        |                           |                                     |                          |
| Restricted for Other Purposes                  | -                      | 408,325                   | 5,886                               | 414,211                  |
| Unrestricted                                   | 2,190                  | -                         | -                                   | 2,190                    |
| <b><i>Total Liabilities and Net Assets</i></b> | <b><u>\$ 2,190</u></b> | <b><u>\$ 476,575</u></b>  | <b><u>\$ 5,886</u></b>              | <b><u>\$ 484,651</u></b> |

# STARK COUNTY, OHIO

Combining Statement of Changes in Net Assets

Private Purpose Trust Funds

December 31, 2003

|  | <u>George C.<br/>Brissel</u> | <u>MRDD<br/>Gifts &amp; Donations</u> | <u>Juvenile Court<br/>Gifts &amp; Donations</u> | <u>Total</u>      |
|--|------------------------------|---------------------------------------|---|-------------------|
| <b><i>Additions</i></b>                    |                              |                                       |   |                   |
| Contributions                              | \$ -                         | \$ 69,440                             | \$ 14,215                                       | \$ 83,655         |
| Interest                                   | -                            | <u>5,043</u>                          | -   | <u>5,043</u>      |
| <b><i>Total Additions</i></b>              | -                            | <u>74,483</u>                         | <u>14,215</u>                                   | <u>88,698</u>     |
| <b><i>Deductions</i></b>                   |                              |                                       |   |                   |
| Other Operating Expense                    | -                            | <u>73,250</u>                         | <u>8,329</u>                                    | <u>81,579</u>     |
| <b><i>Change in Net Assets</i></b>         | -                            | 1,233                                 | 5,886   | 7,119             |
| <b><i>Net Assets Beginning of Year</i></b> | <u>2,190</u>                 | <u>407,092</u>                        | -   | <u>409,282</u>    |
| <b><i>Net Assets End of Year</i></b>       | <u>\$ 2,190</u>              | <u>\$ 408,325</u>                     | <u>\$ 5,886</u>                                 | <u>\$ 416,401</u> |

# STARK COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For the Year Ended December 31, 2003

|                               | Balance<br>1/1/03     | Additions             | Reductions            | Balance<br>12/31/03   |
|-------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Undivided General Tax</b>  |                       |                       |                       |                       |
| <i>Assets:</i>                |                       |                       |                       |                       |
| Cash and Cash Equivalents     | \$ 7,538,578          | \$ 250,257,122        | \$ 250,726,848        | \$ 7,068,852          |
| Taxes Receivable              | 217,154,767           | 231,396,785           | 217,154,767           | 231,396,785           |
| Special Assessments           | 8,467,022             | -                     | 34,037                | 8,432,985             |
| <b>Total Assets</b>           | <b>\$ 233,160,367</b> | <b>\$ 481,653,907</b> | <b>\$ 467,915,652</b> | <b>\$ 246,898,622</b> |
| <i>Liabilities:</i>           |                       |                       |                       |                       |
| Intergovernmental Payable     | \$ 233,160,367        | \$ 479,323,609        | \$ 465,585,354        | \$ 246,898,622        |
| <b>Undivided Personal Tax</b> |                       |                       |                       |                       |
| <i>Assets:</i>                |                       |                       |                       |                       |
| Cash and Cash Equivalents     | \$ 1,699,856          | \$ 55,324,300         | \$ 53,616,517         | \$ 3,407,639          |
| Taxes Receivable              | 59,412,675            | 53,997,932            | 59,412,675            | 53,997,932            |
| <b>Total Assets</b>           | <b>\$ 61,112,531</b>  | <b>\$ 109,322,232</b> | <b>\$ 113,029,192</b> | <b>\$ 57,405,571</b>  |
| <i>Liabilities:</i>           |                       |                       |                       |                       |
| Intergovernmental Payable     | \$ 61,112,531         | \$ 108,475,344        | \$ 112,182,304        | \$ 57,405,571         |
| <b>Undivided Estate Tax</b>   |                       |                       |                       |                       |
| <i>Assets:</i>                |                       |                       |                       |                       |
| Cash and Cash Equivalents     | \$ 3,955,381          | \$ 6,779,376          | \$ 7,686,900          | \$ 3,047,857          |
| <i>Liabilities:</i>           |                       |                       |                       |                       |
| Intergovernmental Payable     | \$ 3,955,381          | \$ 6,779,376          | \$ 7,686,900          | \$ 3,047,857          |
| <b>Local Government</b>       |                       |                       |                       |                       |
| <i>Assets:</i>                |                       |                       |                       |                       |
| Cash and Cash Equivalents     | \$ -                  | \$ 15,226,579         | \$ 15,226,572         | \$ 7                  |
| Intergovernmental Receivable  | 5,696,537             | 5,830,162             | 5,696,537             | 5,830,162             |
| <b>Total Assets</b>           | <b>\$ 5,696,537</b>   | <b>\$ 21,056,741</b>  | <b>\$ 20,923,109</b>  | <b>\$ 5,830,169</b>   |
| <i>Liabilities:</i>           |                       |                       |                       |                       |
| Intergovernmental Payable     | \$ 5,696,537          | \$ 21,056,741         | \$ 20,923,109         | \$ 5,830,169          |

(continued)

# STARK COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities

All Agency Funds (continued)

For the Year Ended December 31, 2003

|  | Balance<br>1/1/03     | Additions             | Reductions            | Balance<br>12/31/03   |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Library and Local Government Support</b>      |                       |                       |                       |                       |
| <b>Assets:</b>                                   |                       |                       |                       |                       |
| Cash and Cash Equivalents                        | \$ -                  | \$ 14,756,248         | \$ 14,756,248         | \$ -                  |
| Intergovernmental Receivable                     | <u>8,924,190</u>      | <u>9,099,100</u>      | <u>8,924,190</u>      | <u>9,099,100</u>      |
| <b>Total Assets</b>                              | <u>\$ 8,924,190</u>   | <u>\$ 23,855,348</u>  | <u>\$ 23,680,438</u>  | <u>\$ 9,099,100</u>   |
| <b>Liabilities:</b>                              |                       |                       |                       |                       |
| Intergovernmental Payable                        | <u>\$ 8,924,190</u>   | <u>\$ 23,855,348</u>  | <u>\$ 23,680,438</u>  | <u>\$ 9,099,100</u>   |
| <b>Court Agency</b>                              |                       |                       |                       |                       |
| <b>Assets:</b>                                   |                       |                       |                       |                       |
| Cash and Cash Equivalents in Segregated Accounts | <u>\$ 2,147,836</u>   | <u>\$ 59,555,774</u>  | <u>\$ 58,690,360</u>  | <u>\$ 3,013,250</u>   |
| <b>Liabilities:</b>                              |                       |                       |                       |                       |
| Deposits Held and Due to Others                  | <u>\$ 2,147,836</u>   | <u>\$ 59,555,774</u>  | <u>\$ 58,690,360</u>  | <u>\$ 3,013,250</u>   |
| <b>Other Agency Funds</b>                        |                       |                       |                       |                       |
| <b>Assets:</b>                                   |                       |                       |                       |                       |
| Cash and Cash Equivalents                        | \$ 9,258,336          | \$ 74,934,435         | \$ 73,699,288         | \$ 10,493,483         |
| Cash and Cash Equivalents in Segregated Accounts | 17,829                | -                     | 2,868                 | 14,961                |
| Taxes Receivable                                 | 3,445,473             | 3,446,807             | 3,445,473             | 3,446,807             |
| Accounts Receivable                              | -                     | -                     | -                     | -                     |
| Intergovernmental Receivable                     | 2,615,959             | 2,928,122             | 2,615,959             | 2,928,122             |
| Due from Other Funds                             | <u>-</u>              | <u>-</u>              | <u>-</u>              | <u>-</u>              |
| <b>Total Assets</b>                              | <u>\$ 15,337,597</u>  | <u>\$ 81,309,364</u>  | <u>\$ 79,763,588</u>  | <u>\$ 16,883,373</u>  |
| <b>Liabilities:</b>                              |                       |                       |                       |                       |
| Due to Other Funds                               | \$ -                  | \$ -                  | \$ -                  | \$ -                  |
| Intergovernmental Payable                        | 5,787,906             | 12,118,495            | 11,532,047            | 6,374,354             |
| Undistributed Monies                             | 8,806,738             | 32,908,778            | 33,220,279            | 8,495,237             |
| Deposits Held and Due to Others                  | <u>742,953</u>        | <u>36,257,239</u>     | <u>34,986,410</u>     | <u>2,013,782</u>      |
| <b>Total Liabilities</b>                         | <u>\$ 15,337,597</u>  | <u>\$ 81,284,512</u>  | <u>\$ 79,738,736</u>  | <u>\$ 16,883,373</u>  |
| <b>All Agency Funds</b>                          |                       |                       |                       |                       |
| <b>Assets:</b>                                   |                       |                       |                       |                       |
| Cash and Cash Equivalents                        | \$ 22,452,151         | \$ 417,278,060        | \$ 415,712,373        | \$ 24,017,838         |
| Cash and Cash Equivalents in Segregated Accounts | 2,165,665             | 59,555,774            | 58,693,228            | 3,028,211             |
| Taxes Receivable                                 | 280,012,915           | 288,841,524           | 280,012,915           | 288,841,524           |
| Special Assessments                              | 8,467,022             | -                     | 34,037                | 8,432,985             |
| Intergovernmental Receivable                     | <u>17,236,686</u>     | <u>17,857,384</u>     | <u>17,236,686</u>     | <u>17,857,384</u>     |
| <b>Total Assets</b>                              | <u>\$ 330,334,439</u> | <u>\$ 783,532,742</u> | <u>\$ 771,689,239</u> | <u>\$ 342,177,942</u> |
| <b>Liabilities:</b>                              |                       |                       |                       |                       |
| Intergovernmental Payable                        | \$ 318,636,912        | \$ 651,608,913        | \$ 641,590,152        | \$ 328,655,673        |
| Undistributed Monies                             | 8,806,738             | 32,908,778            | 33,220,279            | 8,495,237             |
| Deposits Held and Due to Others                  | <u>2,890,789</u>      | <u>95,813,013</u>     | <u>93,676,770</u>     | <u>5,027,032</u>      |
| <b>Total Liabilities</b>                         | <u>\$ 330,334,439</u> | <u>\$ 780,330,704</u> | <u>\$ 768,487,201</u> | <u>\$ 342,177,942</u> |

Individual Fund Schedules of Revenues,  
Expenditures/Expenses and Changes in Fund  
Balance/Fund Equity – Budget and Actual  
(Non-GAAP)

# STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balances -  
Budget and Actual (Non-GAAP Basis) - General Fund  
For the Year Ended December 31, 2003*

|   | Budgeted Amounts  |                   |                   | Variance with<br>Final Budget |
|---|-------------------|-------------------|-------------------|-------------------------------|
|   | Original          | Final             | Actual            | Over/(Under)                  |
| <b>Revenues</b>                                       |                   |                   |                   |                               |
| Property and Other Local Taxes                        | \$ 12,710,987     | \$ 12,710,987     | \$ 12,642,515     | \$ (68,472)                   |
| Permissive Sales Tax                                  | 35,000            | 2,835,000         | 2,610,324         | (224,676)                     |
| Charges for Services                                  | 11,927,500        | 12,647,500        | 14,772,941        | 2,125,441                     |
| Licenses and Permits                                  | 62,000            | 52,000            | 67,450            | 15,450                        |
| Fines and Forfeitures                                 | 415,000           | 355,000           | 374,971           | 19,971                        |
| Intergovernmental                                     | 10,140,731        | 10,162,731        | 9,236,822         | (925,909)                     |
| Interest  | 2,500,000         | 2,800,000         | 2,606,673         | (193,327)                     |
| Rentals   | 875,000           | 875,000           | 418,420           | (456,580)                     |
| Other   | 1,440,000         | 1,205,000         | 1,535,474         | 330,474                       |
| <b>Total Revenues</b>                                 | <b>40,106,218</b> | <b>43,643,218</b> | <b>44,265,590</b> | <b>622,372</b>                |
| <b>Expenditures</b>                                   |                   |                   |                   |                               |
| Current:  |                   |                   |                   |                               |
| <b>General Government - Legislative and Executive</b> |                   |                   |                   |                               |
| Commissioners' Office                                 |                   |                   |                   |                               |
| Personal Services                                     | 2,557,267         | 2,413,665         | 1,609,952         | 803,713                       |
| Materials and Supplies                                | 50,585            | 24,573            | 22,524            | 2,049                         |
| Contractual Services                                  | 1,688,812         | 1,948,012         | 1,685,268         | 262,744                       |
| Capital Outlay  | 29,786            | 24,786            | 24,786            | -                             |
| Other   | 1,023,510         | 927,687           | 216,037           | 711,650                       |
| Total Commissioners' Office                           | 5,349,960         | 5,338,723         | 3,558,567         | 1,780,156                     |
| County Auditor  |                   |                   |                   |                               |
| Personal Services                                     | 825,120           | 873,901           | 866,792           | 7,109                         |
| Materials and Supplies                                | 20,000            | 5,527             | 4,367             | 1,160                         |
| Contractual Services                                  | 216,537           | 213,755           | 213,125           | 630                           |
| Capital Outlay  | 10,000            | 7,219             | 7,219             | -                             |
| Other   | 15,000            | 1,255             | 904               | 351                           |
| Total County Auditor                                  | 1,086,657         | 1,101,657         | 1,092,407         | 9,250                         |
| County Treasurer                                      |                   |                   |                   |                               |
| Personal Services                                     | 416,325           | 418,325           | 411,215           | 7,110                         |
| Materials and Supplies                                | 7,800             | 800               | 516               | 284                           |
| Contractual Services                                  | 86,159            | 91,159            | 90,913            | 246                           |
| Total County Treasurer                                | 510,284           | 510,284           | 502,644           | 7,640                         |
| Prosecuting Attorney                                  |                   |                   |                   |                               |
| Personal Services                                     | 1,809,826         | 2,231,568         | 2,231,568         | -                             |
| Materials and Supplies                                | 45,773            | 5,747             | 5,747             | -                             |
| Contractual Services                                  | 86,674            | 3,476             | 3,476             | -                             |
| Capital Outlay  | 30,984            | 7,226             | 7,226             | -                             |
| Other   | 51,286            | 51,286            | 51,286            | -                             |
| Total Prosecuting Attorney                            | \$ 2,024,543      | \$ 2,299,303      | \$ 2,299,303      | \$ -                          |

(continued)



# STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balances -  
Budget and Actual (Non-GAAP Basis) - General Fund (continued)  
For the Year Ended December 31, 2003*

|   | Budgeted Amounts         |                          |                          | Variance with<br>Final Budget |
|---|--------------------------|--------------------------|--------------------------|-------------------------------|
|   | Original                 | Final                    | Actual                   | Over/(Under)                  |
| Recorder  |                          |                          |                          |                               |
| Personal Services   | \$ 373,574               | \$ 388,574               | \$ 384,855               | \$ 3,719                      |
| Materials and Supplies                                      | 2,549                    | 4,049                    | 4,001                    | 48                            |
| Contractual Services  | 10,344                   | 8,844                    | 8,573                    | 271                           |
| Other   | <u>900</u>               | <u>900</u>               | <u>694</u>               | <u>206</u>                    |
| Total Recorder  | <u>387,367</u>           | <u>402,367</u>           | <u>398,123</u>           | <u>4,244</u>                  |
| Citizen's Building Operating                                |                          |                          |                          |                               |
| Personal Services   | 152,480                  | 343,480                  | 330,605                  | 12,875                        |
| Materials and Supplies                                      | 189,878                  | 385,241                  | 366,170                  | 19,071                        |
| Contractual Services  | 120,288                  | 148,496                  | 145,029                  | 3,467                         |
| Capital Outlay  | 220                      | 220                      | 220                      | -                             |
| Other   | <u>5,000</u>             | <u>25,429</u>            | <u>25,429</u>            | <u>-</u>                      |
| Total Citizen's Building Operating                          | <u>467,866</u>           | <u>902,866</u>           | <u>867,453</u>           | <u>35,413</u>                 |
| Board of Elections  |                          |                          |                          |                               |
| Personal Services   | 795,103                  | 1,043,126                | 1,009,814                | 33,312                        |
| Materials and Supplies                                      | 70,148                   | 90,372                   | 79,458                   | 10,914                        |
| Contractual Services  | 159,685                  | 131,697                  | 116,883                  | 14,814                        |
| Other   | <u>8,150</u>             | <u>10,890</u>            | <u>10,033</u>            | <u>857</u>                    |
| Total Board of Elections                                    | <u>1,033,086</u>         | <u>1,276,085</u>         | <u>1,216,188</u>         | <u>59,897</u>                 |
| Data Processing   |                          |                          |                          |                               |
| Personal Services   | 850,880                  | 1,428,880                | 1,410,001                | 18,879                        |
| Materials and Supplies                                      | 73,012                   | 38,012                   | 34,661                   | 3,351                         |
| Contractual Services  | 718,280                  | 638,280                  | 624,264                  | 14,016                        |
| Capital Outlay  | 585,405                  | 106,405                  | 104,204                  | 2,201                         |
| Other   | <u>725</u>               | <u>16,725</u>            | <u>15,539</u>            | <u>1,186</u>                  |
| Total Data Processing                                       | <u>2,228,302</u>         | <u>2,228,302</u>         | <u>2,188,669</u>         | <u>39,633</u>                 |
| Buildings and Grounds Maintenance                           |                          |                          |                          |                               |
| Personal Services   | 139,400                  | 134,420                  | 129,900                  | 4,520                         |
| Materials and Supplies                                      | 264,921                  | 284,984                  | 284,057                  | 927                           |
| Contractual Services  | 235,205                  | 212,331                  | 207,794                  | 4,537                         |
| Other   | <u>-</u>                 | <u>50</u>                | <u>29</u>                | <u>21</u>                     |
| Total Buildings and Grounds Maintenance                     | <u>639,526</u>           | <u>631,785</u>           | <u>621,780</u>           | <u>10,005</u>                 |
| <b>Total General Government - Legislative and Executive</b> | <b><u>13,727,591</u></b> | <b><u>14,691,372</u></b> | <b><u>12,745,134</u></b> | <b><u>1,946,238</u></b>       |
| <b>General Government - Judicial</b>                        |                          |                          |                          |                               |
| Court of Appeals  |                          |                          |                          |                               |
| Materials and Supplies                                      | 57,912                   | 60,712                   | 59,489                   | 1,223                         |
| Contractual Services  | 76,382                   | 96,882                   | 96,370                   | 512                           |
| Capital Outlay  | 15,819                   | 10,719                   | 10,718                   | 1                             |
| Other   | <u>4,600</u>             | <u>11,400</u>            | <u>11,367</u>            | <u>33</u>                     |
| Total Court of Appeals                                      | <u>\$ 154,713</u>        | <u>\$ 179,713</u>        | <u>\$ 177,944</u>        | <u>\$ 1,769</u>               |

(continued)

# STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balances -  
Budget and Actual (Non-GAAP Basis) - General Fund (continued)  
For the Year Ended December 31, 2003*

|  | Budgeted Amounts    |                      |                      | Variance with<br>Final Budget |
|--|---------------------|----------------------|----------------------|-------------------------------|
|  | Original            | Final                | Actual               | Over/(Under)                  |
| Common Pleas Court                         |                     |                      |                      |                               |
| Personal Services                          | \$ 2,293,735        | \$ 2,578,064         | \$ 2,560,969         | \$ 17,095                     |
| Materials and Supplies                     | 85,194              | 89,013               | 75,240               | 13,773                        |
| Contractual Services                       | 331,735             | 278,292              | 271,107              | 7,185                         |
| Capital Outlay                             | 21,081              | 13,142               | 13,142               | -                             |
| Other                                      | 28,885              | 48,803               | 48,052               | 751                           |
| Total Common Pleas Court                   | 2,760,630           | 3,007,314            | 2,968,510            | 38,804                        |
| Common Pleas Jury Commission               |                     |                      |                      |                               |
| Personal Services                          | 87,745              | 91,371               | 91,093               | 278                           |
| Materials and Supplies                     | 615                 | 615                  | 615                  | -                             |
| Contractual Services                       | 150                 | 150                  | 116                  | 34                            |
| Total Common Pleas Jury Commission         | 88,510              | 92,136               | 91,824               | 312                           |
| Juvenile Court                             |                     |                      |                      |                               |
| Personal Services                          | 2,408,354           | 2,748,554            | 2,746,683            | 1,871                         |
| Materials and Supplies                     | 46,226              | 48,226               | 47,030               | 1,196                         |
| Contractual Services                       | 187,461             | 256,853              | 255,831              | 1,022                         |
| Capital Outlay                             | 32,000              | 6,908                | 6,907                | 1                             |
| Other                                      | 33,863              | 20,863               | 20,797               | 66                            |
| Total Juvenile Court                       | 2,707,904           | 3,081,404            | 3,077,248            | 4,156                         |
| Probate Court                              |                     |                      |                      |                               |
| Personal Services                          | 332,750             | 369,975              | 353,657              | 16,318                        |
| Materials and Supplies                     | 12,306              | 9,506                | 9,411                | 95                            |
| Contractual Services                       | 58,808              | 73,168               | 72,423               | 745                           |
| Capital Outlay                             | 3,000               | 5,775                | 5,768                | 7                             |
| Other                                      | 1,000               | 1,440                | 1,061                | 379                           |
| Total Probate Court                        | 407,864             | 459,864              | 442,320              | 17,544                        |
| Clerk of Courts                            |                     |                      |                      |                               |
| Personal Services                          | 671,225             | 677,225              | 669,474              | 7,751                         |
| Materials and Supplies                     | 7,488               | 8,488                | 8,418                | 70                            |
| Contractual Services                       | 197,350             | 190,350              | 188,331              | 2,019                         |
| Other                                      | 1,100               | 1,100                | 831                  | 269                           |
| Total Clerk of Courts                      | 877,163             | 877,163              | 867,054              | 10,109                        |
| Public Defender                            |                     |                      |                      |                               |
| Personal Services                          | 876,120             | 1,056,320            | 1,053,255            | 3,065                         |
| Materials and Supplies                     | 5,237               | 5,537                | 5,469                | 68                            |
| Contractual Services                       | 1,094,504           | 1,044,799            | 1,032,382            | 12,417                        |
| Capital Outlay                             | 3,900               | -                    | -                    | -                             |
| Other                                      | 850                 | 550                  | 486                  | 64                            |
| Total Public Defender                      | 1,980,611           | 2,107,206            | 2,091,592            | 15,614                        |
| Municipal Court                            |                     |                      |                      |                               |
| Personal Services                          | 468,695             | 478,495              | 476,384              | 2,111                         |
| Contractual Services                       | 40,642              | 40,642               | 30,954               | 9,688                         |
| Total Municipal Court                      | 509,337             | 519,137              | 507,338              | 11,799                        |
| <b>Total General Government - Judicial</b> | <b>\$ 9,486,732</b> | <b>\$ 10,323,937</b> | <b>\$ 10,223,830</b> | <b>\$ 100,107</b>             |

(continued)

# STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balances -  
Budget and Actual (Non-GAAP Basis) - General Fund (continued)  
For the Year Ended December 31, 2003*

|                                     | Budgeted Amounts    |                     |                     | Variance with<br>Final Budget |
|-------------------------------------|---------------------|---------------------|---------------------|-------------------------------|
|                                     | Original            | Final               | Actual              | Over/(Under)                  |
| <b>Public Safety</b>                |                     |                     |                     |                               |
| Sheriff                             |                     |                     |                     |                               |
| Personal Services                   | \$ 8,989,272        | \$ 9,822,722        | \$ 9,788,183        | \$ 34,539                     |
| Materials and Supplies              | 678,358             | 728,358             | 682,839             | 45,519                        |
| Contractual Services                | 2,219,918           | 2,368,968           | 2,353,179           | 15,789                        |
| Capital Outlay                      | 252,353             | 337,353             | 335,120             | 2,233                         |
| Other                               | 76,908              | 59,408              | 58,850              | 558                           |
| Total Sheriff                       | 12,216,809          | 13,316,809          | 13,218,171          | 98,638                        |
| Sheriff's Rotary                    |                     |                     |                     |                               |
| Personal Services                   | 1,004,500           | 1,932,500           | 1,888,936           | 43,564                        |
| Materials and Supplies              | 61,825              | 96,416              | 96,182              | 234                           |
| Contractual Service                 | 8,628               | 12,628              | 12,253              | 375                           |
| Capital Outlay                      | 10,000              | 5,000               | 4,821               | 179                           |
| Other                               | 513,592             | 2,000               | 650                 | 1,350                         |
| Total Sheriff's Rotary              | 1,598,545           | 2,048,544           | 2,002,842           | 45,702                        |
| Coroner                             |                     |                     |                     |                               |
| Personal Services                   | 286,151             | 411,451             | 408,763             | 2,688                         |
| Materials and Supplies              | 20,308              | 1,908               | 1,710               | 198                           |
| Contractual Services                | 75,708              | 13,508              | 10,922              | 2,586                         |
| Other                               | 2,000               | -                   | -                   | -                             |
| Total Coroner                       | 384,167             | 426,867             | 421,395             | 5,472                         |
| Building Inspection                 |                     |                     |                     |                               |
| Personal Services                   | 515,000             | 569,000             | 564,755             | 4,245                         |
| Materials and Supplies              | 21,650              | 21,650              | 18,693              | 2,957                         |
| Contractual Services                | 22,024              | 34,024              | 33,497              | 527                           |
| Capital Outlay                      | 15,935              | 40,935              | 3,923               | 37,012                        |
| Other                               | 5,000               | 3,000               | 1,706               | 1,294                         |
| Total Building Inspection           | 579,609             | 668,609             | 622,574             | 46,035                        |
| Emergency Preparedness/HAZMAT       |                     |                     |                     |                               |
| Personal Services                   | 36,000              | 100,297             | 80,490              | 19,807                        |
| Materials and Supplies              | 845                 | 845                 | 521                 | 324                           |
| Contractual Services                | 16,617              | 10,867              | 10,389              | 478                           |
| Capital Outlay                      | 275                 | 275                 | 275                 | -                             |
| Other                               | 720                 | 1,470               | 958                 | 512                           |
| Total Emergency Preparedness/HAZMAT | 54,457              | 113,754             | 92,633              | 21,121                        |
| <b>Total Public Safety</b>          | <b>14,833,587</b>   | <b>16,574,583</b>   | <b>16,357,615</b>   | <b>216,968</b>                |
| <b>Public Works</b>                 |                     |                     |                     |                               |
| Buildings and Grounds Capital       |                     |                     |                     |                               |
| Personal Services                   | -                   | 13,738              | 12,348              | 1,390                         |
| Materials and Supplies              | -                   | 7,878               | 7,878               | -                             |
| Contractual Service                 | -                   | 26,350              | 15,777              | 10,573                        |
| Capital Outlay                      | 2,240,579           | 2,240,579           | 2,082,456           | 158,123                       |
| <b>Total Public Works</b>           | <b>\$ 2,240,579</b> | <b>\$ 2,288,545</b> | <b>\$ 2,118,459</b> | <b>\$ 170,086</b>             |

(continued)

# STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balances -  
Budget and Actual (Non-GAAP Basis) - General Fund (continued)  
For the Year Ended December 31, 2003*

|  | Budgeted Amounts    |                     |                     | Variance with<br>Final Budget |
|--|---------------------|---------------------|---------------------|-------------------------------|
|  | Original            | Final               | Actual              | Over/(Under)                  |
| <b>Human Services</b>                            |                     |                     |                     |                               |
| Veteran's Service Commission                     |                     |                     |                     |                               |
| Personal Services                                | \$ 275,500          | \$ 657,500          | \$ 582,552          | \$ 74,948                     |
| Materials and Supplies                           | 10,808              | 10,808              | 10,066              | 742                           |
| Contractual Services                             | 20,563              | 13,563              | 10,752              | 2,811                         |
| Capital Outlay                                   | 48,000              | 58,000              | 56,172              | 1,828                         |
| Other  | <u>296,052</u>      | <u>261,052</u>      | <u>186,139</u>      | <u>74,913</u>                 |
| <b>Total Human Services</b>                      | <u>650,923</u>      | <u>1,000,923</u>    | <u>845,681</u>      | <u>155,242</u>                |
| <b>Other</b>                                     |                     |                     |                     |                               |
| Unclaimed Monies                                 |                     |                     |                     |                               |
| Other  | <u>340,103</u>      | <u>640,103</u>      | <u>365,161</u>      | <u>274,942</u>                |
| Real and Personal Tax Overpayment                |                     |                     |                     |                               |
| Other  | <u>1,676,211</u>    | <u>1,676,211</u>    | <u>736,526</u>      | <u>939,685</u>                |
| <b>Total Other</b>                               | <u>2,016,314</u>    | <u>2,316,314</u>    | <u>1,101,687</u>    | <u>1,214,627</u>              |
| <b>Total Intergovernmental</b>                   | <u>5,444,528</u>    | <u>5,573,593</u>    | <u>5,573,593</u>    | <u>-</u>                      |
| <b>Total Expenditures</b>                        | <u>48,400,254</u>   | <u>52,769,267</u>   | <u>48,965,999</u>   | <u>3,803,268</u>              |
| <b>Deficiency of Revenues Under Expenditures</b> | <u>(8,294,036)</u>  | <u>(9,126,049)</u>  | <u>(4,700,409)</u>  | <u>4,425,640</u>              |
| <b>Other Financing Sources (Uses)</b>            |                     |                     |                     |                               |
| Sale of Capital Assets                           | -                   | -                   | 8,254               | 8,254                         |
| Advances - In                                    | -                   | -                   | 78,837              | 78,837                        |
| Advances - Out                                   | -                   | (78,837)            | (78,837)            | -                             |
| Transfers - Out                                  | <u>(86,685)</u>     | <u>-</u>            | <u>-</u>            | <u>-</u>                      |
| <b>Total Other Financing Sources (Uses)</b>      | <u>(86,685)</u>     | <u>(78,837)</u>     | <u>8,254</u>        | <u>87,091</u>                 |
| <b>Net Change in Fund Balance</b>                | <u>(8,380,721)</u>  | <u>(9,204,886)</u>  | <u>(4,692,155)</u>  | <u>4,512,731</u>              |
| <b>Fund Balance at Beginning of Year</b>         | <u>6,547,589</u>    | <u>6,547,589</u>    | <u>6,547,589</u>    | <u>-</u>                      |
| <b>Prior Year Encumbrances Appropriated</b>      | <u>3,726,703</u>    | <u>3,726,703</u>    | <u>3,726,703</u>    | <u>-</u>                      |
| <b>Fund Balance at End of Year</b>               | <u>\$ 1,893,571</u> | <u>\$ 1,069,406</u> | <u>\$ 5,582,137</u> | <u>\$ 4,512,731</u>           |

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### Budget and Actual (Non-GAAP Basis) - Mental Retardation and Developmental Disabilities

For the Year Ended December 31, 2003

|  | Original            | Final<br>Budget     | Actual              | Variance with<br>Final Budget<br>Over/(Under) |
|--|---------------------|---------------------|---------------------|---|
| <b>Revenues</b>                                  |                     |                     |                     |   |
| Property and Other Local Taxes                   | \$ 18,014,070       | \$ 18,014,070       | \$ 18,185,479       | \$ 171,409                                    |
| Charges for Services                             | 197,238             | 197,238             | 250,089             | 52,851  |
| Intergovernmental                                | 10,741,734          | 10,901,294          | 11,788,768          | 887,474                                       |
| Rent   | -                   | -                   | 1,108               | 1,108   |
| Other  | <u>726,674</u>      | <u>757,436</u>      | <u>585,028</u>      | <u>(172,408)</u>                              |
| <b>Total Revenues</b>                            | <u>29,679,716</u>   | <u>29,870,038</u>   | <u>30,810,472</u>   | <u>940,434</u>                                |
| <b>Expenditures</b>                              |                     |                     |                     |   |
| Current  |                     |                     |                     |   |
| Health   |                     |                     |                     |   |
| Personal Services                                | 29,228,097          | 29,372,285          | 28,802,836          | 569,449                                       |
| Materials and Supplies                           | 1,303,067           | 1,467,532           | 1,394,618           | 72,914  |
| Contractual Services                             | 4,063,537           | 4,280,105           | 4,029,944           | 250,161                                       |
| Capital Outlay                                   | 10,600              | 308,925             | 308,083             | 842   |
| Other  | <u>1,815,460</u>    | <u>1,845,039</u>    | <u>1,268,242</u>    | <u>576,797</u>                                |
| <b>Total Expenditures</b>                        | <u>36,420,761</u>   | <u>37,273,886</u>   | <u>35,803,723</u>   | <u>1,470,163</u>                              |
| <b>Deficiency of Revenues Under Expenditures</b> | (6,741,045)         | (7,403,848)         | (4,993,251)         | 2,410,597                                     |
| <b>Other Financing Sources (Uses)</b>            |                     |                     |                     |   |
| Advances In                                      |                     | 4,145               | 4,145               | -   |
| Advances Out                                     |                     | (4,145)             | (4,145)             | -   |
| Transfers Out                                    | <u>(253,940)</u>    | <u>(435,688)</u>    | <u>(412,314)</u>    | <u>23,374</u>                                 |
| <b>Total Other Financing Sources (Uses)</b>      | <u>(253,940)</u>    | <u>(435,688)</u>    | <u>(412,314)</u>    | <u>23,374</u>                                 |
| <b>Net Change in Fund Balance</b>                | (6,994,985)         | (7,839,536)         | (5,405,565)         | 2,433,971                                     |
| <b>Fund Balance Beginning of Year</b>            | 14,183,207          | 14,183,207          | 14,183,207          | -   |
| <b>Prior Year Encumbrances Appropriated</b>      | <u>484,995</u>      | <u>484,995</u>      | <u>484,995</u>      | <u>-</u>                                      |
| <b>Fund Balance End of Year</b>                  | <u>\$ 7,673,217</u> | <u>\$ 6,828,666</u> | <u>\$ 9,262,637</u> | <u>\$ 2,433,971</u>                           |

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### Budget and Actual (Non-GAAP Basis) - Mental Health

For the Year Ended December 31, 2003

|  | Original            | Final<br>Budget   | Actual              | Variance with<br>Final Budget<br>Over/(Under) |
|--|---------------------|-------------------|---------------------|---|
| <b>Revenues</b>  |                     |                   |                     |   |
| Property and Other Local Taxes                                       | \$ 5,089,194        | \$ 5,089,194      | \$ 5,068,345        | \$ (20,849)                                   |
| Charges for Services   | 72,000              | 186,000           | 191,095             | 5,095   |
| Intergovernmental  | 18,972,650          | 18,893,114        | 19,534,876          | 641,762                                       |
| Interest   |                     | 700               | 183                 | (517)   |
| Other  | 4,000               | 226,834           | 226,834             | -   |
| <b>Total Revenues</b>  | <u>24,137,844</u>   | <u>24,395,842</u> | <u>25,021,333</u>   | <u>625,491</u>                                |
| <b>Expenditures</b>  |                     |                   |                     |   |
| Current  |                     |                   |                     |   |
| Health   |                     |                   |                     |   |
| Personal Services  | 1,604,580           | 1,713,678         | 1,656,125           | 57,553  |
| Materials and Supplies   | 46,662              | 93,124            | 85,414              | 7,710   |
| Contractual Services   | 22,768,071          | 23,956,885        | 22,553,789          | 1,403,096                                     |
| Capital Outlay   | 21,414              | 89,093            | 86,529              | 2,564   |
| Other  | 56,377              | 312,520           | 308,181             | 4,339   |
| <b>Total Expenditures</b>  | <u>24,497,104</u>   | <u>26,165,300</u> | <u>24,690,038</u>   | <u>1,475,262</u>                              |
| <b>Excess (Deficiency) of Revenues<br/>Over (Under) Expenditures</b> | (359,260)           | (1,769,458)       | 331,295             | 2,100,753                                     |
| <b>Fund Balance Beginning of Year</b>                                | 2,156,648           | 2,156,648         | 2,156,648           | -   |
| <b>Prior Year Encumbrances Appropriated</b>                          | <u>358,560</u>      | <u>358,560</u>    | <u>358,560</u>      | <u>-</u>                                      |
| <b>Fund Balance End of Year</b>                                      | <u>\$ 2,155,948</u> | <u>\$ 745,750</u> | <u>\$ 2,846,503</u> | <u>\$ 2,100,753</u>                           |

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### Budget and Actual (Non-GAAP Basis) - Children's Services

For the Year Ended December 31, 2003

|  | Original            | Final<br>Budget     | Actual              | Variance with<br>Final Budget<br>Over/(Under) |
|--|---------------------|---------------------|---------------------|---|
| <b>Revenues</b>                                  |                     |                     |                     |   |
| Property and Other Local Taxes                   | \$ 5,333,800        | \$ 5,333,800        | \$ 5,315,132        | \$ (18,668)                                   |
| Charges for Services                             | 1,050,000           | 1,050,000           | 1,141,105           | 91,105  |
| Intergovernmental                                | 14,050,000          | 14,050,000          | 13,441,017          | (608,983)                                     |
| Other  | <u>698,709</u>      | <u>698,709</u>      | <u>283,648</u>      | <u>(415,061)</u>                              |
| <b>Total Revenues</b>                            | <u>21,132,509</u>   | <u>21,132,509</u>   | <u>20,180,902</u>   | <u>(951,607)</u>                              |
| <b>Expenditures</b>                              |                     |                     |                     |   |
| Current  |                     |                     |                     |   |
| Human Services                                   |                     |                     |                     |   |
| Personal Services                                | 4,465,004           | 4,465,004           | 4,400,534           | 64,470  |
| Materials and Supplies                           | 31,000              | 31,000              | 17,616              | 13,384  |
| Contractual Services                             | 13,970,685          | 17,499,685          | 16,816,044          | 683,641                                       |
| Capital Outlay                                   | 75,000              | 75,000              | 13,499              | 61,501  |
| Other  | <u>3,391,971</u>    | <u>3,451,971</u>    | <u>2,930,837</u>    | <u>521,134</u>                                |
| <b>Total Expenditures</b>                        | <u>21,933,660</u>   | <u>25,522,660</u>   | <u>24,178,530</u>   | <u>1,344,130</u>                              |
| <b>Deficiency of Revenues Under Expenditures</b> | (801,151)           | (4,390,151)         | (3,997,628)         | 392,523                                       |
| <b>Fund Balance Beginning of Year</b>            | 2,031,344           | 2,031,344           | 2,031,344           | -   |
| <b>Prior Year Encumbrances Appropriated</b>      | <u>3,452,660</u>    | <u>3,452,660</u>    | <u>3,452,660</u>    | -   |
| <b>Fund Balance End of Year</b>                  | <u>\$ 4,682,853</u> | <u>\$ 1,093,853</u> | <u>\$ 1,486,376</u> | <u>\$ 392,523</u>                             |

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### Budget and Actual (Non-GAAP Basis)- Public Assistance

For the Year Ended December 31, 2003

|  | Original            | Final<br>Budget     | Actual              | Variance with<br>Final Budget<br>Over/(Under) |
|--|---------------------|---------------------|---------------------|---|
| <b>Revenues</b>                                  |                     |                     |                     |   |
| Intergovernmental                                | \$ 45,000,000       | \$ 45,000,000       | \$ 41,105,287       | \$ (3,894,713)                                |
| Other  | <u>375,000</u>      | <u>375,000</u>      | <u>843,166</u>      | <u>468,166</u>                                |
| <b>Total Revenues</b>                            | <u>45,375,000</u>   | <u>45,375,000</u>   | <u>41,948,453</u>   | <u>(3,426,547)</u>                            |
| <b>Expenditures</b>                              |                     |                     |                     |   |
| Current  |                     |                     |                     |   |
| Human Services                                   |                     |                     |                     |   |
| Personal Services                                | 22,269,244          | 22,269,244          | 21,585,866          | 683,378                                       |
| Materials and Supplies                           | 772,366             | 672,366             | 429,257             | 243,109                                       |
| Contractual Services                             | 21,918,904          | 21,418,904          | 18,882,232          | 2,536,672                                     |
| Capital Outlay                                   | 484,520             | 484,520             | 49,007              | 435,513                                       |
| Other  | <u>1,682,903</u>    | <u>2,282,903</u>    | <u>2,087,874</u>    | <u>195,029</u>                                |
| <b>Total Expenditures</b>                        | <u>47,127,937</u>   | <u>47,127,937</u>   | <u>43,034,236</u>   | <u>4,093,701</u>                              |
| <b>Deficiency of Revenues Under Expenditures</b> | (1,752,937)         | (1,752,937)         | (1,085,783)         | 667,154                                       |
| <b>Fund Balance Beginning of Year</b>            | 3,637,661           | 3,637,661           | 3,637,661           | -   |
| <b>Prior Year Encumbrances Appropriated</b>      | <u>3,812,937</u>    | <u>3,812,937</u>    | <u>3,812,937</u>    | -   |
| <b>Fund Balance End of Year</b>                  | <u>\$ 5,697,661</u> | <u>\$ 5,697,661</u> | <u>\$ 6,364,815</u> | <u>\$ 667,154</u>                             |



# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2003

### Victim Assistance

|  | Final<br>Budget | Actual           | Variance with<br>Final Budget<br>Over/(Under) |
|--|-----------------|------------------|---|
| <b>Revenues</b>                                  |                 |                  |   |
| Intergovernmental                                | \$ 161,334      | \$ 142,331       | \$ (19,003)                                   |
| <b>Expenditures</b>                              |                 |                  |   |
| Current  |                 |                  |   |
| Human Services                                   |                 |                  |   |
| Personal Services                                | 224,883         | 187,588          | 37,295  |
| Other  | 9,283           | 9,283            | -   |
| <b>Total Expenditures</b>                        | <u>234,166</u>  | <u>196,871</u>   | <u>37,295</u>                                 |
| <b>Deficiency of Revenues Under Expenditures</b> | (72,832)        | (54,540)         | 18,292  |
| <b>Fund Balance Beginning of Year</b>            | 67,297          | 67,297           | -   |
| <b>Prior Year Encumbrances Appropriated</b>      | <u>5,783</u>    | <u>5,783</u>     | <u>-</u>                                      |
| <b>Fund Balance End of Year</b>                  | <u>\$ 248</u>   | <u>\$ 18,540</u> | <u>\$ 18,292</u>                              |

### Youth Services

|  | Final<br>Budget   | Actual              | Variance with<br>Final Budget<br>Over/(Under) |
|--|-------------------|---------------------|---|
| <b>Revenues</b>                                  |                   |                     |   |
| Intergovernmental                                | \$ 1,909,797      | \$ 775,109          | \$ (1,134,688)                                |
| <b>Expenditures</b>                              |                   |                     |   |
| Current  |                   |                     |   |
| Public Safety                                    |                   |                     |   |
| Personal Services                                | 840,396           | 514,698             | 325,698                                       |
| Materials and Supplies                           | 7,225             | 3,397               | 3,828   |
| Contractual Services                             | 1,240,670         | 570,498             | 670,172                                       |
| Capital Outlay                                   | 12,500            | 8,000               | 4,500   |
| Other  | 582,518           | 14,166              | 568,352                                       |
| <b>Total Expenditures</b>                        | <u>2,683,309</u>  | <u>1,110,759</u>    | <u>1,572,550</u>                              |
| <b>Deficiency of Revenues Under Expenditures</b> | (773,512)         | (335,650)           | 437,862                                       |
| <b>Fund Balance Beginning of Year</b>            | 1,303,785         | 1,303,785           | -   |
| <b>Prior Year Encumbrances Appropriated</b>      | <u>142,582</u>    | <u>142,582</u>      | <u>-</u>                                      |
| <b>Fund Balance End of Year</b>                  | <u>\$ 672,855</u> | <u>\$ 1,110,717</u> | <u>\$ 437,862</u>                             |

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2003

### Alcohol and Drug Board

|  | Final<br>Budget   | Actual              | Variance with<br>Final Budget<br>Over/(Under) |
|--|-------------------|---------------------|---|
| <b>Revenues</b>                                  |                   |                     |   |
| Intergovernmental                                | \$ 9,584,856      | \$ 6,627,678        | \$ (2,957,178)                                |
| Other  | <u>153,021</u>    | <u>147,710</u>      | <u>(5,311)</u>                                |
| <b>Total Revenues</b>                            | <u>9,737,877</u>  | <u>6,775,388</u>    | <u>(2,962,489)</u>                            |
| <b>Expenditures</b>                              |                   |                     |   |
| Current  |                   |                     |   |
| Health   |                   |                     |   |
| Personal Services                                | 535,217           | 348,903             | 186,314                                       |
| Materials and Supplies                           | 137,345           | 5,635               | 131,710                                       |
| Contractual Services                             | 9,471,824         | 8,538,340           | 933,484                                       |
| Other  | <u>236,991</u>    | <u>201,449</u>      | <u>35,542</u>                                 |
| <b>Total Expenditures</b>                        | <u>10,381,377</u> | <u>9,094,327</u>    | <u>1,287,050</u>                              |
| <b>Deficiency of Revenues Under Expenditures</b> | (643,500)         | (2,318,939)         | (1,675,439)                                   |
| <b>Fund Balance Beginning of Year</b>            | 1,009,641         | 1,009,641           | -   |
| <b>Prior Year Encumbrances Appropriated</b>      | <u>394,572</u>    | <u>394,572</u>      | -   |
| <b>Fund Balance End of Year</b>                  | <u>\$ 760,713</u> | <u>\$ (914,726)</u> | <u>\$ (1,675,439)</u>                         |

### Pass Through Grants

|  | Final<br>Budget  | Actual           | Variance with<br>Final Budget<br>Over/(Under) |
|--|------------------|------------------|---|
| <b>Revenues</b>                                  |                  |                  |   |
| Charges for Services                             | \$ 41,171        | \$ 88,463        | \$ 47,292                                     |
| Intergovernmental                                | <u>3,227,779</u> | <u>3,227,728</u> | <u>(51)</u>                                   |
| <b>Total Revenues</b>                            | <u>3,268,950</u> | <u>3,316,191</u> | <u>47,241</u>                                 |
| <b>Expenditures</b>                              |                  |                  |   |
| Intergovernmental                                | <u>3,344,877</u> | <u>3,344,081</u> | <u>796</u>                                    |
| <b>Deficiency of Revenues Under Expenditures</b> | (75,927)         | (27,890)         | 48,037  |
| <b>Fund Deficit Beginning of Year</b>            | (14,372)         | (14,372)         | -   |
| <b>Prior Year Encumbrances Appropriated</b>      | <u>90,350</u>    | <u>90,350</u>    | -   |
| <b>Fund Balance End of Year</b>                  | <u>\$ 51</u>     | <u>\$ 48,088</u> | <u>\$ 48,037</u>                              |

# STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual (Non-GAAP Basis) - Justice System Sales Tax  
For the Year Ended December 31, 2003*

|  | Final<br>Budget     | Actual              | Variance with<br>Final Budget<br>Over/(Under) |
|--|---------------------|---------------------|---|
| <b>Revenues</b>                                  |                     |                     |   |
| Permissive Sales Tax                             | \$ 15,000           | \$ 11,082           | \$ (3,918)                                    |
| <b>Expenditures</b>                              |                     |                     |   |
| Current  |                     |                     |   |
| General Government - Judicial                    |                     |                     |   |
| Contractual Services                             | 242,560             | 242,559             | 1   |
| <b>Deficiency of Revenues Under Expenditures</b> | (227,560)           | (231,477)           | (3,917)                                       |
| <b>Fund Balance Beginning of Year</b>            | 2,139,258           | 2,139,258           | -   |
| <b>Prior Year Encumbrances Appropriated</b>      | 242,560             | 242,560             | -   |
| <b>Fund Balance End of Year</b>                  | <u>\$ 2,154,258</u> | <u>\$ 2,150,341</u> | <u>\$ (3,917)</u>                             |

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2003

### Real Estate Tax Prepayment

|  | Final<br>Budget | Actual           | Variance with<br>Final Budget<br>Over/(Under) |
|--|-----------------|------------------|---|
| <b>Revenues</b>                                  |                 |                  |   |
| Interest   | \$ 18,000       | \$ 14,395        | \$ (3,605)                                    |
| <b>Expenditures</b>                              |                 |                  |   |
| Current  |                 |                  |   |
| General Government - Legislative and Executive   |                 |                  |   |
| Personal Services                                | 37,480          | 24,719           | 12,761  |
| Materials and Supplies                           | 3,000           | -                | 3,000   |
| Contractual Services                             | 8,000           | 744              | 7,256   |
| Capital Outlay                                   | 4,208           | -                | 4,208   |
| <b>Total Expenditures</b>                        | <u>52,688</u>   | <u>25,463</u>    | <u>27,225</u>                                 |
| <b>Deficiency of Revenues Under Expenditures</b> | (34,688)        | (11,068)         | 23,620  |
| <b>Fund Balance Beginning of Year</b>            | 34,208          | 34,208           | -   |
| <b>Prior Year Encumbrances Appropriated</b>      | <u>480</u>      | <u>480</u>       | <u>-</u>                                      |
| <b>Fund Balance End of Year</b>                  | <u>\$ -</u>     | <u>\$ 23,620</u> | <u>\$ 23,620</u>                              |

### HOME Program

|  | Final<br>Budget  | Actual              | Variance with<br>Final Budget<br>Over/(Under) |
|--|------------------|---------------------|---|
| <b>Revenues</b>                                  |                  |                     |   |
| Intergovernmental                                | \$ 2,881,979     | \$ 1,260,482        | \$ (1,621,497)                                |
| Interest   | -                | 394                 | 394   |
| Other  | -                | 206,093             | 206,093                                       |
| <b>Total Revenues</b>                            | <u>2,881,979</u> | <u>1,466,969</u>    | <u>(1,415,010)</u>                            |
| <b>Expenditures</b>                              |                  |                     |   |
| Current  |                  |                     |   |
| Public Works                                     |                  |                     |   |
| Contractual Services                             | 3,123,899        | 2,650,117           | 473,782                                       |
| Other  | 20,022           | 4,059               | 15,963  |
| <b>Total Expenditures</b>                        | <u>3,143,921</u> | <u>2,654,176</u>    | <u>489,745</u>                                |
| <b>Deficiency of Revenues Under Expenditures</b> | (261,942)        | (1,187,207)         | (925,265)                                     |
| <b>Fund Deficit Beginning of Year</b>            | (1,117,013)      | (1,117,013)         | -   |
| <b>Prior Year Encumbrances Appropriated</b>      | <u>1,398,255</u> | <u>1,398,255</u>    | <u>-</u>                                      |
| <b>Fund Deficit End of Year</b>                  | <u>\$ 19,300</u> | <u>\$ (905,965)</u> | <u>\$ (925,265)</u>                           |

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### Budget and Actual (Non-GAAP Basis) - 911 System

For the Year Ended December 31, 2003

|  | Final<br>Budget   | Actual            | Variance with<br>Final Budget<br>Over/(Under) |
|--|-------------------|-------------------|---|
| <b>Revenues</b>  |                   |                   |   |
| Property and Other Local Taxes                                       | \$ 505,200        | \$ 503,115        | \$ (2,085)                                    |
| Intergovernmental  | 55,000            | 69,823            | 14,823  |
| Other  | -                 | 25                | 25  |
| <b>Total Revenues</b>  | <u>560,200</u>    | <u>572,963</u>    | <u>12,763</u>                                 |
| <b>Expenditures</b>  |                   |                   |   |
| Current  |                   |                   |   |
| Public Safety  |                   |                   |   |
| Personal Services  | 487,582           | 472,947           | 14,635  |
| Materials and Supplies   | 10,092            | 3,621             | 6,471   |
| Contractual Services   | 54,882            | 51,506            | 3,376   |
| Capital Outlay   | 30,199            | 1,187             | 29,012  |
| <b>Total Expenditures</b>  | <u>582,755</u>    | <u>529,261</u>    | <u>53,494</u>                                 |
| <b>Excess (Deficiency) of Revenues<br/>Over (Under) Expenditures</b> | (22,555)          | 43,702            | 66,257  |
| <b>Fund Balance Beginning of Year</b>                                | 531,469           | 531,469           | -   |
| <b>Prior Year Encumbrances Appropriated</b>                          | <u>24,755</u>     | <u>24,755</u>     | -   |
| <b>Fund Balance End of Year</b>                                      | <u>\$ 533,669</u> | <u>\$ 599,926</u> | <u>\$ 66,257</u>                              |

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### Budget and Actual (Non-GAAP Basis) - Certificate of Title Administration

For the Year Ended December 31, 2003

|  | Final<br>Budget   | Actual            | Variance with<br>Final Budget<br>Over/(Under) |
|--|-------------------|-------------------|---|
| <b>Revenues</b>  |                   |                   |   |
| Charges for Services   | \$ 1,319,000      | \$ 1,450,148      | \$ 131,148                                    |
| Other  | <u>-</u>          | <u>120</u>        | <u>120</u>                                    |
| <b>Total Revenues</b>  | <u>1,319,000</u>  | <u>1,450,268</u>  | <u>131,268</u>                                |
| <b>Expenditures</b>  |                   |                   |   |
| Current  |                   |                   |   |
| General Government - Judicial  |                   |                   |   |
| Personal Services  | 1,172,830         | 1,069,727         | 103,103                                       |
| Materials and Supplies   | 33,576            | 22,846            | 10,730  |
| Contractual Services   | 143,530           | 85,133            | 58,397  |
| Capital Outlay   | 26,650            | 4,150             | 22,500  |
| Other  | <u>2,000</u>      | <u>224</u>        | <u>1,776</u>                                  |
| <b>Total Expenditures</b>  | <u>1,378,586</u>  | <u>1,182,080</u>  | <u>196,506</u>                                |
| <b>Excess (Deficiency) of Revenues<br/>Over (Under) Expenditures</b> | (59,586)          | 268,188           | 327,774                                       |
| <b>Fund Balance Beginning of Year</b>                                | 672,209           | 672,209           | -   |
| <b>Prior Year Encumbrances Appropriated</b>                          | <u>16,908</u>     | <u>16,908</u>     | <u>-</u>                                      |
| <b>Fund Balance End of Year</b>                                      | <u>\$ 629,531</u> | <u>\$ 957,305</u> | <u>\$ 327,774</u>                             |

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2003

### Child Assault Prosecution

|  | Final<br>Budget | Actual           | Variance with<br>Final Budget<br>Over/(Under) |
|--|-----------------|------------------|---|
| <b>Revenues</b>                                  |                 |                  |   |
| Intergovernmental                                | \$ 223,876      | \$ 223,876       | \$ -  |
| Other  | -               | 90               | 90  |
| <b>Total Revenues</b>                            | <u>223,876</u>  | <u>223,966</u>   | <u>90</u>                                     |
| <b>Expenditures</b>                              |                 |                  |   |
| Current  |                 |                  |   |
| Human Services                                   |                 |                  |   |
| Personal Services                                | 340,887         | 308,722          | 32,165  |
| Materials and Supplies                           | 13,963          | 9,304            | 4,659   |
| Contractual Services                             | 15,000          | 6,301            | 8,699   |
| Capital Outlay                                   | 33,472          | 13,472           | 20,000  |
| Other  | <u>16,000</u>   | <u>6,783</u>     | <u>9,217</u>                                  |
| <b>Total Expenditures</b>                        | <u>419,322</u>  | <u>344,582</u>   | <u>74,740</u>                                 |
| <b>Deficiency of Revenues Under Expenditures</b> | (195,446)       | (120,616)        | 74,830  |
| <b>Fund Balance Beginning of Year</b>            | 191,899         | 191,899          | -   |
| <b>Prior Year Encumbrances Appropriated</b>      | <u>3,547</u>    | <u>3,547</u>     | -   |
| <b>Fund Balance End of Year</b>                  | <u>\$ -</u>     | <u>\$ 74,830</u> | <u>\$ 74,830</u>                              |

### Community Development

|  | Final<br>Budget  | Actual              | Variance with<br>Final Budget<br>Over/(Under) |
|--|------------------|---------------------|---|
| <b>Revenues</b>                                  |                  |                     |   |
| Intergovernmental                                | \$ 3,815,654     | \$ 1,213,584        | \$ (2,602,070)                                |
| Interest   | -                | 1,606               | 1,606   |
| Other  | -                | 90,156              | 90,156  |
| <b>Total Revenues</b>                            | <u>3,815,654</u> | <u>1,305,346</u>    | <u>(2,510,308)</u>                            |
| <b>Expenditures</b>                              |                  |                     |   |
| Current  |                  |                     |   |
| Public Works                                     |                  |                     |   |
| Materials and Supplies                           | 20,000           | 3,279               | 16,721  |
| Contractual Services                             | 3,878,584        | 1,958,030           | 1,920,554                                     |
| Capital Outlay                                   | 10,000           | -                   | 10,000  |
| Other  | <u>145,782</u>   | <u>7,675</u>        | <u>138,107</u>                                |
| <b>Total Expenditures</b>                        | <u>4,054,366</u> | <u>1,968,984</u>    | <u>2,085,382</u>                              |
| <b>Deficiency of Revenues Under Expenditures</b> | (238,712)        | (663,638)           | (424,926)                                     |
| <b>Fund Deficit Beginning of Year</b>            | (339,638)        | (339,638)           | -   |
| <b>Prior Year Encumbrances Appropriated</b>      | <u>649,573</u>   | <u>649,573</u>      | -   |
| <b>Fund Deficit End of Year</b>                  | <u>\$ 71,223</u> | <u>\$ (353,703)</u> | <u>\$ (424,926)</u>                           |

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2003

#### Coroner Laboratory

|  | Final<br>Budget  | Actual           | Variance with<br>Final Budget<br>Over/(Under) |
|--|------------------|------------------|---|
| <b>Revenues</b>                                  |                  |                  |   |
| Charges for Services                             | \$ 43,000        | \$ 52,056        | \$ 9,056                                      |
| <b>Expenditures</b>                              |                  |                  |   |
| Current  |                  |                  |   |
| Public Safety                                    |                  |                  |   |
| Personal Services                                | 39,024           | 32,961           | 6,063   |
| Materials and Supplies                           | 12,776           | 11,263           | 1,513   |
| Contractual Services                             | 104,220          | 100,421          | 3,799   |
| Other  | 1,200            | 1,132            | 68  |
| <b>Total Expenditures</b>                        | <b>157,220</b>   | <b>145,777</b>   | <b>11,443</b>                                 |
| <b>Deficiency of Revenues Under Expenditures</b> | <b>(114,220)</b> | <b>(93,721)</b>  | <b>20,499</b>                                 |
| <b>Fund Balance Beginning of Year</b>            | <b>104,514</b>   | <b>104,514</b>   | <b>-</b>                                      |
| <b>Prior Year Encumbrances Appropriated</b>      | <b>9,706</b>     | <b>9,706</b>     | <b>-</b>                                      |
| <b>Fund Balance End of Year</b>                  | <b>\$ -</b>      | <b>\$ 20,499</b> | <b>\$ 20,499</b>                              |

#### Computer Technology

|   | Final<br>Budget  | Actual            | Variance with<br>Final Budget<br>Over/(Under) |
|---|------------------|-------------------|---|
| <b>Revenues</b>   |                  |                   |   |
| Charges for Services  | \$ 985,455       | \$ 1,199,216      | \$ 213,761                                    |
| Fines and Forfeitures                                       | 29,724           | 41,123            | 11,399  |
| Intergovernmental   | -                | 1,442             | 1,442   |
| Other   | 61,487           | 91,365            | 29,878  |
| <b>Total Revenues</b>                                       | <b>1,076,666</b> | <b>1,333,146</b>  | <b>256,480</b>                                |
| <b>Expenditures</b>   |                  |                   |   |
| Current   |                  |                   |   |
| General Government - Legislative and Executive              |                  |                   |   |
| Personal Services   | 111,987          | 109,196           | 2,791   |
| Materials and Supplies                                      | 20,500           | 14,613            | 5,887   |
| Contractual Services  | 463,723          | 415,676           | 48,047  |
| Capital Outlay  | 250,110          | 194,111           | 55,999  |
| <b>Total General Government - Legislative and Executive</b> | <b>846,320</b>   | <b>733,596</b>    | <b>112,724</b>                                |
| General Government - Judicial                               |                  |                   |   |
| Personal Services   | 539,380          | 515,255           | 24,125  |
| Materials and Supplies                                      | 66,785           | 52,642            | 14,143  |
| Contractual Services  | 186,541          | 159,569           | 26,972  |
| Capital Outlay  | 104,643          | 98,750            | 5,893   |
| Other   | 136,741          | 118,237           | 18,504  |
| <b>Total General Government - Judicial</b>                  | <b>1,034,090</b> | <b>944,453</b>    | <b>89,637</b>                                 |
| <b>Total Expenditures</b>                                   | <b>1,880,410</b> | <b>1,678,049</b>  | <b>202,361</b>                                |
| <b>Deficiency of Revenues Under Expenditures</b>            | <b>(803,744)</b> | <b>(344,903)</b>  | <b>458,841</b>                                |
| <b>Fund Balance Beginning of Year</b>                       | <b>761,356</b>   | <b>761,356</b>    | <b>-</b>                                      |
| <b>Prior Year Encumbrances Appropriated</b>                 | <b>98,831</b>    | <b>98,831</b>     | <b>-</b>                                      |
| <b>Fund Balance End of Year</b>                             | <b>\$ 56,443</b> | <b>\$ 515,284</b> | <b>\$ 458,841</b>                             |



# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### Budget and Actual (Non-GAAP Basis) - Delinquent Tax Assessment and Collection

For the Year Ended December 31, 2003

|  | Final<br>Budget   | Actual              | Variance with<br>Final Budget<br>Over/(Under) |
|--|-------------------|---------------------|---|
| <b>Revenues</b>                                  |                   |                     |   |
| Charges for Services                             | \$ 725,000        | \$ 617,322          | \$ (107,678)                                  |
| Interest   | -                 | 1,256               | 1,256   |
| Other  | 350,000           | 121,706             | (228,294)                                     |
| <b>Total Revenues</b>                            | <u>1,075,000</u>  | <u>740,284</u>      | <u>(334,716)</u>                              |
| <b>Expenditures</b>                              |                   |                     |   |
| Current  |                   |                     |   |
| General Government - Legislative and Executive   |                   |                     |   |
| Personal Services                                | 1,012,880         | 807,852             | 205,028                                       |
| Materials and Supplies                           | 137,108           | 25,374              | 111,734                                       |
| Contractual Services                             | 475,525           | 235,377             | 240,148                                       |
| Capital Outlay                                   | 135,389           | 23,763              | 111,626                                       |
| Other  | 110,217           | 5,937               | 104,280                                       |
| <b>Total Expenditures</b>                        | <u>1,871,119</u>  | <u>1,098,303</u>    | <u>772,816</u>                                |
| <b>Deficiency of Revenues Under Expenditures</b> | (796,119)         | (358,019)           | 438,100                                       |
| <b>Fund Balance Beginning of Year</b>            | 1,323,730         | 1,323,730           | -   |
| <b>Prior Year Encumbrances Appropriated</b>      | <u>48,902</u>     | <u>48,902</u>       | -   |
| <b>Fund Balance End of Year</b>                  | <u>\$ 576,513</u> | <u>\$ 1,014,613</u> | <u>\$ 438,100</u>                             |

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### Budget and Actual (Non-GAAP Basis) - Dog and Kennel

For the Year Ended December 31, 2003

|  | Final<br>Budget | Actual           | Variance with<br>Final Budget<br>Over/(Under) |
|--|-----------------|------------------|---|
| <b>Revenues</b>                                  |                 |                  |   |
| Charges for Services                             | \$ 525,000      | \$ 592,584       | \$ 67,584                                     |
| Fines and Forfeitures                            | 5,000           | 2,752            | (2,248)                                       |
| Other  | <u>10,000</u>   | <u>15,049</u>    | <u>5,049</u>                                  |
| <b>Total Revenues</b>                            | <u>540,000</u>  | <u>610,385</u>   | <u>70,385</u>                                 |
| <b>Expenditures</b>                              |                 |                  |   |
| Current  |                 |                  |   |
| Health   |                 |                  |   |
| Personal Services                                | 503,720         | 490,571          | 13,149  |
| Materials and Supplies                           | 42,724          | 41,447           | 1,277   |
| Contractual Services                             | 85,992          | 75,671           | 10,321  |
| Capital Outlay                                   | 4,578           | 4,578            | -   |
| Other  | <u>15,979</u>   | <u>12,352</u>    | <u>3,627</u>                                  |
| <b>Total Expenditures</b>                        | <u>652,993</u>  | <u>624,619</u>   | <u>28,374</u>                                 |
| <b>Deficiency of Revenues Under Expenditures</b> | (112,993)       | (14,234)         | 98,759  |
| <b>Other Financing Sources (Uses)</b>            |                 |                  |   |
| Advances In                                      | 50,000          | 50,000           | -   |
| Advances Out                                     | <u>(50,000)</u> | <u>(50,000)</u>  | <u>-</u>                                      |
| <b>Total Other Financing Sources (Uses)</b>      | <u>-</u>        | <u>-</u>         | <u>-</u>                                      |
| <b>Net Change in Fund Balance</b>                | (112,993)       | (14,234)         | 98,759  |
| <b>Fund Balance Beginning of Year</b>            | 78,624          | 78,624           | -   |
| <b>Prior Year Encumbrances Appropriated</b>      | <u>34,644</u>   | <u>34,644</u>    | <u>-</u>                                      |
| <b>Fund Balance End of Year</b>                  | <u>\$ 275</u>   | <u>\$ 99,034</u> | <u>\$ 98,759</u>                              |

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2003

|   | <i><b>Immobilization and Impoundment</b></i> |                  |   |
|---|--|------------------|---|
|   | Final<br>Budget                              | Actual           | Variance with<br>Final Budget<br>Over/(Under) |
| <i><b>Revenues</b></i>  |  |                  |   |
| Charges for Services  | \$ -   | \$ 5,800         | \$ 5,800                                      |
| <i><b>Expenditures</b></i>  |  |                  |   |
| Current   |  |                  |   |
| Public Safety   |  |                  |   |
| Personal Services   | 49,328                                       | 1,583            | 47,745  |
| <i><b>Excess (Deficiency) of Revenues<br/>Over (Under) Expenditures</b></i> | (49,328)                                     | 4,217            | 53,545  |
| <i><b>Fund Balance Beginning of Year</b></i>                                | 49,328                                       | 49,328           | -   |
| <i><b>Fund Balance End of Year</b></i>                                      | <u>\$ -</u>                                  | <u>\$ 53,545</u> | <u>\$ 53,545</u>                              |

|   | <i><b>In - Home Detention</b></i> |               |   |
|---|-----------------------------------|---------------|---|
|   | Final<br>Budget                   | Actual        | Variance with<br>Final Budget<br>Over/(Under) |
| <i><b>Total Revenues</b></i>                            | \$ -                              | \$ -          | \$ -  |
| <i><b>Total Expenditures</b></i>                        | -                                 | -             | -   |
| <i><b>Deficiency of Revenues Under Expenditures</b></i> | -                                 | -             | -   |
| <i><b>Fund Balance Beginning of Year</b></i>            | 428                               | 428           | -   |
| <i><b>Fund Balance End of Year</b></i>                  | <u>\$ 428</u>                     | <u>\$ 428</u> | <u>\$ -</u>                                   |

# STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual (Non-GAAP Basis) - Motor Vehicle and Gas Tax  
For the Year Ended December 31, 2003*

|  | Final<br>Budget   | Actual             | Variance with<br>Final Budget<br>Over/(Under) |
|--|-------------------|--------------------|---|
| <b>Revenues</b>                                  |                   |                    |   |
| Permissive Sales Tax                             | \$ 1,150,000      | \$ 1,190,963       | \$ 40,963                                     |
| Charges for Services                             | 75,000            | 3,456              | (71,544)                                      |
| Licenses and Permits                             | 2,000             | 4,900              | 2,900   |
| Fines and Forfeitures                            | 150,000           | 116,204            | (33,796)                                      |
| Intergovernmental                                | 11,572,123        | 10,766,094         | (806,029)                                     |
| Special Assessments                              | 2,000             | 3,676              | 1,676   |
| Interest   | 150,000           | 8,932              | (141,068)                                     |
| Other  | <u>4,500</u>      | <u>16,962</u>      | <u>12,462</u>                                 |
| <b>Total Revenues</b>                            | <u>13,105,623</u> | <u>12,111,187</u>  | <u>(994,436)</u>                              |
| <b>Expenditures</b>                              |                   |                    |   |
| Current  |                   |                    |   |
| Public Works                                     |                   |                    |   |
| Personal Services                                | 7,057,590         | 7,005,348          | 52,242  |
| Materials and Supplies                           | 1,723,157         | 1,650,179          | 72,978  |
| Contractual Services                             | 1,050,705         | 920,855            | 129,850                                       |
| Capital Outlay                                   | 4,890,988         | 4,523,344          | 367,644                                       |
| Other  | <u>22,421</u>     | <u>14,268</u>      | <u>8,153</u>                                  |
| <b>Total Expenditures</b>                        | <u>14,744,861</u> | <u>14,113,994</u>  | <u>630,867</u>                                |
| <b>Deficiency of Revenues Under Expenditures</b> | (1,639,238)       | (2,002,807)        | (363,569)                                     |
| <b>Other Financing Sources</b>                   |                   |                    |   |
| Advances In                                      | 170,000           | 170,000            | -   |
| Advances Out                                     | <u>(170,000)</u>  | <u>(170,000)</u>   | <u>-</u>                                      |
| <b>Total Other Financing Sources (Uses)</b>      | <u>-</u>          | <u>-</u>           | <u>-</u>                                      |
| <b>Net Change in Fund Balance</b>                | (1,639,238)       | (2,002,807)        | (363,569)                                     |
| <b>Fund Balance Beginning of Year</b>            | 501,152           | 501,152            | -   |
| <b>Prior Year Encumbrances Appropriated</b>      | <u>1,438,086</u>  | <u>1,438,086</u>   | <u>-</u>                                      |
| <b>Fund Deficit End of Year</b>                  | <u>\$ 300,000</u> | <u>\$ (63,569)</u> | <u>\$ (363,569)</u>                           |

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2003

#### Jail Commissary

|  | Final<br>Budget  | Actual           | Variance with<br>Final Budget<br>Over/(Under) |
|--|------------------|------------------|---|
| <b>Revenues</b>                                  |                  |                  |   |
| Charges for Services                             | \$ 200,000       | \$ 156,015       | \$ (43,985)                                   |
| <b>Expenditures</b>                              |                  |                  |   |
| Current  |                  |                  |   |
| Public Safety                                    |                  |                  |   |
| Materials and Supplies                           | 195,844          | 139,722          | 56,122  |
| Contractual Services                             | 17,000           | 14,059           | 2,941   |
| Capital Outlay                                   | 3,050            | 3,050            | -   |
| Other  | 7,316            | 3,468            | 3,848   |
| <b>Total Expenditures</b>                        | <u>223,210</u>   | <u>160,299</u>   | <u>62,911</u>                                 |
| <b>Deficiency of Revenues Under Expenditures</b> | (23,210)         | (4,284)          | 18,926  |
| <b>Fund Balance Beginning of Year</b>            | 30,842           | 30,842           | -   |
| <b>Prior Year Encumbrances Appropriated</b>      | <u>23,210</u>    | <u>23,210</u>    | <u>-</u>                                      |
| <b>Fund Balance End of Year</b>                  | <u>\$ 30,842</u> | <u>\$ 49,768</u> | <u>\$ 18,926</u>                              |

#### Probate Court Conduct Business

|  | Final<br>Budget | Actual           | Variance with<br>Final Budget<br>Over/(Under) |
|--|-----------------|------------------|---|
| <b>Revenues</b>  |                 |                  |   |
| Charges for Services   | \$ 6,000        | \$ 8,128         | \$ 2,128                                      |
| <b>Expenditures</b>  |                 |                  |   |
| Current  |                 |                  |   |
| General Government - Judicial  |                 |                  |   |
| Materials and Supplies   | 3,653           | 3,586            | 67  |
| Contractual Services   | 1,330           | 1,319            | 11  |
| Capital Outlay   | 1,300           | 1,300            | -   |
| Other  | 1,764           | 1,732            | 32  |
| <b>Total Expenditures</b>  | <u>8,047</u>    | <u>7,937</u>     | <u>110</u>                                    |
| <b>Excess (Deficiency) of Revenues<br/>Over (Under) Expenditures</b> | (2,047)         | 191              | 2,238   |
| <b>Fund Balance Beginning of Year</b>                                | 10,047          | 10,047           | -   |
| <b>Prior Year Encumbrances Appropriated</b>                          | <u>1,047</u>    | <u>1,047</u>     | <u>-</u>                                      |
| <b>Fund Balance End of Year</b>                                      | <u>\$ 9,047</u> | <u>\$ 11,285</u> | <u>\$ 2,238</u>                               |

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2003

#### Real Estate Assessment

|  | Final<br>Budget  | Actual            | Variance with<br>Final Budget<br>Over/(Under) |
|--|------------------|-------------------|---|
| <b>Revenues</b>                                  |                  |                   |   |
| Charges for Services                             | \$ 2,700,000     | \$ 2,704,016      | \$ 4,016                                      |
| Other  | 1,000            | 14,383            | 13,383  |
| <b>Total Revenues</b>                            | <u>2,701,000</u> | <u>2,718,399</u>  | <u>17,399</u>                                 |
| <b>Expenditures</b>                              |                  |                   |   |
| Current  |                  |                   |   |
| General Government - Legislative and Executive   |                  |                   |   |
| Personal Services                                | 3,021,218        | 2,411,788         | 609,430                                       |
| Materials and Supplies                           | 75,840           | 21,438            | 54,402  |
| Contractual Services                             | 419,978          | 338,781           | 81,197  |
| Capital Outlay                                   | 35,024           | 14,013            | 21,011  |
| Other  | 482,853          | 481,584           | 1,269   |
| <b>Total Expenditures</b>                        | <u>4,034,913</u> | <u>3,267,604</u>  | <u>767,309</u>                                |
| <b>Deficiency of Revenues Under Expenditures</b> | (1,333,913)      | (549,205)         | 784,708                                       |
| <b>Fund Balance Beginning of Year</b>            | 1,235,348        | 1,235,348         | -   |
| <b>Prior Year Encumbrances Appropriated</b>      | <u>98,566</u>    | <u>98,566</u>     | -   |
| <b>Fund Balance End of Year</b>                  | <u>\$ 1</u>      | <u>\$ 784,709</u> | <u>\$ 784,708</u>                             |

#### Sheriff's Litter Patrol

|  | Final<br>Budget | Actual           | Variance with<br>Final Budget<br>Over/(Under) |
|--|-----------------|------------------|---|
| <b>Revenues</b>                                  |                 |                  |   |
| Intergovernmental                                | \$ 338,556      | \$ 345,713       | \$ 7,157                                      |
| <b>Expenditures</b>                              |                 |                  |   |
| Current  |                 |                  |   |
| Public Safety                                    |                 |                  |   |
| Personal Services                                | 321,500         | 300,969          | 20,531  |
| Materials and Supplies                           | 23,906          | 15,246           | 8,660   |
| Contractual Services                             | 10,000          | 6,522            | 3,478   |
| Other  | 33,679          | 26,963           | 6,716   |
| <b>Total Expenditures</b>                        | <u>389,085</u>  | <u>349,700</u>   | <u>39,385</u>                                 |
| <b>Deficiency of Revenues Under Expenditures</b> | (50,529)        | (3,987)          | 46,542  |
| <b>Fund Balance Beginning of Year</b>            | 30,123          | 30,123           | -   |
| <b>Prior Year Encumbrances Appropriated</b>      | <u>20,406</u>   | <u>20,406</u>    | -   |
| <b>Fund Balance End of Year</b>                  | <u>\$ -</u>     | <u>\$ 46,542</u> | <u>\$ 46,542</u>                              |

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### Budget and Actual (Non-GAAP Basis) - Adult Probation

For the Year Ended December 31, 2003

|  | Final<br>Budget  | Actual           | Variance with<br>Final Budget<br>Over/(Under) |
|--|------------------|------------------|---|
| <b>Revenues</b>                                  |                  |                  |   |
| Charges for Services                             | \$ 7,000         | \$ 7,551         | \$ 551  |
| Intergovernmental                                | <u>442,032</u>   | <u>407,231</u>   | <u>(34,801)</u>                               |
| <b>Total Revenues</b>                            | <u>449,032</u>   | <u>414,782</u>   | <u>(34,250)</u>                               |
| <b>Expenditures</b>                              |                  |                  |   |
| Current  |                  |                  |   |
| Public Safety                                    |                  |                  |   |
| Personal Services                                | 362,794          | 360,043          | 2,751   |
| Materials and Supplies                           | 16,590           | 15,917           | 673   |
| Contractual Services                             | 65,780           | 55,117           | 10,663  |
| Capital Outlay                                   | 495              | 495              | -   |
| Other  | <u>77,687</u>    | <u>77,047</u>    | <u>640</u>                                    |
| <b>Total Expenditures</b>                        | <u>523,346</u>   | <u>508,619</u>   | <u>14,727</u>                                 |
| <b>Deficiency of Revenues Under Expenditures</b> | (74,314)         | (93,837)         | (19,523)                                      |
| <b>Other Financing Sources (Uses)</b>            |                  |                  |   |
| Advances In                                      | 21,842           | 21,848           | 6   |
| Advances Out                                     | <u>(34,800)</u>  | <u>(21,848)</u>  | <u>12,952</u>                                 |
| <b>Total Other Financing Sources (Uses)</b>      | <u>(12,958)</u>  | <u>-</u>         | <u>12,958</u>                                 |
| <b>Net Change in Fund Balance</b>                | (87,272)         | (93,837)         | (6,565)                                       |
| <b>Fund Balance Beginning of Year</b>            | 105,610          | 105,610          | -   |
| <b>Prior Year Encumbrances Appropriated</b>      | <u>16,463</u>    | <u>16,463</u>    | <u>-</u>                                      |
| <b>Fund Balance End of Year</b>                  | <u>\$ 34,801</u> | <u>\$ 28,236</u> | <u>\$ (6,565)</u>                             |

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2003

#### Day Reporting

|  | Final<br>Budget  | Actual           | Variance with<br>Final Budget<br>Over/(Under) |
|--|------------------|------------------|---|
| <b>Revenues</b>                                  |                  |                  |   |
| Intergovernmental                                | \$ 129,515       | \$ 119,317       | \$ (10,198)                                   |
| <b>Expenditures</b>                              |                  |                  |   |
| Current  |                  |                  |   |
| Public Safety                                    |                  |                  |   |
| Personal Services                                | 115,054          | 111,990          | 3,064   |
| Materials and Supplies                           | 12,789           | 12,309           | 480   |
| Contractual Services                             | 5,235            | 4,687            | 548   |
| Other  | 67,392           | 67,017           | 375   |
| <b>Total Expenditures</b>                        | <b>200,470</b>   | <b>196,003</b>   | <b>4,467</b>                                  |
| <b>Deficiency of Revenues Under Expenditures</b> | <b>(70,955)</b>  | <b>(76,686)</b>  | <b>(5,731)</b>                                |
| <b>Other Financing Sources (Uses)</b>            |                  |                  |   |
| Advances In                                      | 2,844            | 2,844            | -   |
| Advances Out                                     | (10,198)         | (2,844)          | 7,354   |
| <b>Total Other Financing Sources (Uses)</b>      | <b>(7,354)</b>   | <b>-</b>         | <b>7,354</b>                                  |
| <b>Net Change in Fund Balance</b>                | <b>(78,309)</b>  | <b>(76,686)</b>  | <b>1,623</b>                                  |
| <b>Fund Balance Beginning of Year</b>            | <b>86,755</b>    | <b>86,755</b>    | <b>-</b>                                      |
| <b>Prior Year Encumbrances Appropriated</b>      | <b>1,872</b>     | <b>1,872</b>     | <b>-</b>                                      |
| <b>Fund Balance End of Year</b>                  | <b>\$ 10,318</b> | <b>\$ 11,941</b> | <b>\$ 1,623</b>                               |

#### Bureau of Justice Assistance Block Grant

|  | Final<br>Budget     | Actual            | Variance with<br>Final Budget<br>Over/(Under) |
|--|---------------------|-------------------|---|
| <b>Revenues</b>  |                     |                   |   |
| Intergovernmental  | \$ 5,104,293        | \$ 136,793        | \$ (4,967,500)                                |
| Interest   | 2,849               | 3,049             | 200   |
| <b>Total Revenues</b>  | <b>5,107,142</b>    | <b>139,842</b>    | <b>(4,967,300)</b>                            |
| <b>Expenditures</b>  |                     |                   |   |
| Current  |                     |                   |   |
| Public Safety  |                     |                   |   |
| Personal Services  | 12,896              | 12,896            | -   |
| Materials and Supplies   | 3,798               | 3,703             | 95  |
| Capital Outlay   | 277,110             | 267,250           | 9,860   |
| Other  | 114,059             | 162               | 113,897                                       |
| <b>Total Expenditures</b>  | <b>407,863</b>      | <b>284,011</b>    | <b>123,852</b>                                |
| <b>Excess (Deficiency) of Revenues<br/>Over (Under) Expenditures</b> | <b>4,699,279</b>    | <b>(144,169)</b>  | <b>(4,843,448)</b>                            |
| <b>Fund Balance Beginning of Year</b>                                | <b>268,222</b>      | <b>268,222</b>    | <b>-</b>                                      |
| <b>Fund Balance End of Year</b>                                      | <b>\$ 4,967,501</b> | <b>\$ 124,053</b> | <b>\$ (4,843,448)</b>                         |



# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2003

#### Disaster Services - HAZMAT

|  | Final<br>Budget   | Actual           | Variance with<br>Final Budget<br>Over/(Under) |
|--|-------------------|------------------|---|
| <b>Revenues</b>                                  |                   |                  |   |
| Charges for Services                             | \$ 6,000          | \$ -             | \$ (6,000)                                    |
| Intergovernmental                                | <u>35,000</u>     | <u>-</u>         | <u>(35,000)</u>                               |
| <b>Total Revenues</b>                            | <u>41,000</u>     | <u>-</u>         | <u>(41,000)</u>                               |
| <b>Expenditures</b>                              |                   |                  |   |
| Current  |                   |                  |   |
| Public Safety                                    |                   |                  |   |
| Materials and Supplies                           | 20,050            | 9,821            | 10,229  |
| Contractual Services                             | 15,034            | 10,479           | 4,555   |
| Capital Outlay                                   | 3,000             | -                | 3,000   |
| Other  | <u>3,000</u>      | <u>1,736</u>     | <u>1,264</u>                                  |
| <b>Total Expenditures</b>                        | <u>41,084</u>     | <u>22,036</u>    | <u>19,048</u>                                 |
| <b>Deficiency of Revenues Under Expenditures</b> | (84)              | (22,036)         | (21,952)                                      |
| <b>Fund Balance Beginning of Year</b>            | 99,255            | 99,255           | -   |
| <b>Prior Year Encumbrances Appropriated</b>      | <u>11,084</u>     | <u>11,084</u>    | <u>-</u>                                      |
| <b>Fund Balance End of Year</b>                  | <u>\$ 110,255</u> | <u>\$ 88,303</u> | <u>\$ (21,952)</u>                            |

#### House Arrest

|  | Final<br>Budget   | Actual            | Variance with<br>Final Budget<br>Over/(Under) |
|--|-------------------|-------------------|---|
| <b>Revenues</b>  |                   |                   |   |
| Fines and Forfeitures  | <u>\$ 109,107</u> | <u>\$ 101,665</u> | <u>\$ (7,442)</u>                             |
| <b>Expenditures</b>  |                   |                   |   |
| Current  |                   |                   |   |
| Public Safety  |                   |                   |   |
| Contractual Services   | <u>112,882</u>    | <u>35,241</u>     | <u>77,641</u>                                 |
| <b>Excess (Deficiency) of Revenues<br/>Over (Under) Expenditures</b> | (3,775)           | 66,424            | 70,199  |
| <b>Fund Balance Beginning of Year</b>                                | <u>110,922</u>    | <u>110,922</u>    | <u>-</u>                                      |
| <b>Fund Balance End of Year</b>                                      | <u>\$ 107,147</u> | <u>\$ 177,346</u> | <u>\$ 70,199</u>                              |

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2003

|  | <b><i>Prosecutor's Career Drug Unit</i></b> |               |  |
|--|---|---------------|--|
|  | <u>Final<br/>Budget</u>                     | <u>Actual</u> | <u>Variance with<br/>Final Budget<br/>Over/(Under)</u> |
| <b><i>Revenues</i></b>                             |   |               |  |
| Intergovernmental                                  | \$ 61,023                                   | \$ 52,161     | \$ (8,862)   |
| <b><i>Expenditures</i></b>                         |   |               |  |
| Current  |   |               |  |
| Public Safety                                      |   |               |  |
| Personal Services                                  | 60,896                                      | 52,033        | 8,863  |
| Contractual Services                               | 127   | 127           | -  |
| <b><i>Total Expenditures</i></b>                   | <u>61,023</u>                               | <u>52,160</u> | <u>8,863</u>   |
| <b><i>Excess of Revenues Over Expenditures</i></b> | -   | 1             | 1  |
| <b><i>Fund Balance Beginning of Year</i></b>       | -   | -             | -  |
| <b><i>Fund Balance End of Year</i></b>             | <u>\$ -</u>                                 | <u>\$ 1</u>   | <u>\$ 1</u>  |

|  | <b><i>Indigent Drivers</i></b> |                 |  |
|--|--------------------------------|-----------------|--|
|  | <u>Final<br/>Budget</u>        | <u>Actual</u>   | <u>Variance with<br/>Final Budget<br/>Over/(Under)</u> |
| <b><i>Revenues</i></b>                             |                                |                 |  |
| Fines and Forfeitures                              | \$ -                           | \$ 1,087        | \$ 1,087   |
| <b><i>Total Expenditures</i></b>                   | -                              | -               | -  |
| <b><i>Excess of Revenues Over Expenditures</i></b> | -                              | 1,087           | 1,087  |
| <b><i>Fund Balance Beginning of Year</i></b>       | <u>5,363</u>                   | <u>5,363</u>    | -  |
| <b><i>Fund Balance End of Year</i></b>             | <u>\$ 5,363</u>                | <u>\$ 6,450</u> | <u>\$ 1,087</u>  |

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2003

### Enforcement and Education

|  | Final<br>Budget | Actual           | Variance with<br>Final Budget<br>Over/(Under) |
|--|-----------------|------------------|---|
| <b>Revenues</b>                                  |                 |                  |   |
| Fines and Forfeitures                            | \$ -            | \$ 3,616         | \$ 3,616                                      |
| <b>Expenditures</b>                              |                 |                  |   |
| Current  |                 |                  |   |
| Public Safety                                    |                 |                  |   |
| Materials and Supplies                           | 10,000          | 9,212            | 788   |
| Other  | 12,697          | 1,311            | 11,386  |
| <b>Total Expenditures</b>                        | <u>22,697</u>   | <u>10,523</u>    | <u>12,174</u>                                 |
| <b>Deficiency of Revenues Under Expenditures</b> | (22,697)        | (6,907)          | 15,790  |
| <b>Fund Balance Beginning of Year</b>            | <u>22,697</u>   | <u>22,697</u>    | -   |
| <b>Fund Balance End of Year</b>                  | <u>\$ -</u>     | <u>\$ 15,790</u> | <u>\$ 15,790</u>                              |

### Violence Prevention

|  | Final<br>Budget | Actual          | Variance with<br>Final Budget<br>Over/(Under) |
|--|-----------------|-----------------|---|
| <b>Revenues</b>                                  |                 |                 |   |
| Intergovernmental                                | \$ 173,260      | \$ 130,300      | \$ (42,960)                                   |
| <b>Expenditures</b>                              |                 |                 |   |
| Current  |                 |                 |   |
| Public Safety                                    |                 |                 |   |
| Personal Services                                | 182,165         | 139,205         | 42,960  |
| Contractual Services                             | 85              | 85              | -   |
| <b>Total Expenditures</b>                        | <u>182,250</u>  | <u>139,290</u>  | <u>42,960</u>                                 |
| <b>Deficiency of Revenues Under Expenditures</b> | (8,990)         | (8,990)         | -   |
| <b>Fund Balance Beginning of Year</b>            | <u>16,085</u>   | <u>16,085</u>   | -   |
| <b>Fund Balance End of Year</b>                  | <u>\$ 7,095</u> | <u>\$ 7,095</u> | <u>\$ -</u>                                   |

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2003

#### Community Prosecution Program

|  | Final<br>Budget | Actual        | Variance with<br>Final Budget<br>Over/(Under) |
|--|-----------------|---------------|---|
| <b>Revenues</b>                                  |                 |               |   |
| Intergovernmental                                | \$ 80,000       | \$ 75,000     | \$ (5,000)                                    |
| <b>Expenditures</b>                              |                 |               |   |
| Public Safety                                    |                 |               |   |
| Personal Services                                | 88,865          | 82,870        | 5,995   |
| <b>Deficiency of Revenues Under Expenditures</b> | (8,865)         | (7,870)       | 995   |
| <b>Fund Balance Beginning of Year</b>            | 8,865           | 8,865         | -   |
| <b>Fund Balance End of Year</b>                  | <u>\$ -</u>     | <u>\$ 995</u> | <u>\$ 995</u>                                 |

#### Program for Addiction Rehabilitation

|  | Final<br>Budget    | Actual           | Variance with<br>Final Budget<br>Over/(Under) |
|--|--------------------|------------------|---|
| <b>Revenues</b>                                  |                    |                  |   |
| Charges for Services                             | \$ -               | \$ 34,900        | \$ 34,900                                     |
| <b>Expenditures</b>                              |                    |                  |   |
| Current  |                    |                  |   |
| Public Safety                                    |                    |                  |   |
| Contractual Services                             | 94,200             | 88,635           | 5,565   |
| <b>Deficiency of Revenues Under Expenditures</b> | (94,200)           | (53,735)         | 40,465  |
| <b>Fund Deficit Beginning of Year</b>            | (17,342)           | (17,342)         | -   |
| <b>Prior Year Encumbrances Appropriated</b>      | 94,200             | 94,200           | -   |
| <b>Fund Balance End of Year</b>                  | <u>\$ (17,342)</u> | <u>\$ 23,123</u> | <u>\$ 40,465</u>                              |

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2003

|  | <b><i>Emergency Preparedness Grant</i></b> |                  |   |
|--|--|------------------|---|
|  | Final<br>Budget                            | Actual           | Variance with<br>Final Budget<br>Over/(Under) |
| <b>Revenues</b>  |  |                  |   |
| Intergovernmental  | \$ 398,577                                 | \$ 152,884       | \$ (245,693)                                  |
| <b>Expenditures</b>  |  |                  |   |
| Public Safety  |  |                  |   |
| Personal Services  | 15,155                                     | 10,456           | 4,699   |
| Materials and Supplies   | 43,176                                     | 25,950           | 17,226  |
| Contractual Services   | 5,875                                      | 5,875            | -   |
| Capital Outlay   | 14,045                                     | 12,860           | 1,185   |
| Other  | <u>375,095</u>                             | <u>83,676</u>    | <u>291,419</u>                                |
| <b>Total Expenditures</b>  | <u>453,346</u>                             | <u>138,817</u>   | <u>314,529</u>                                |
| <b>Excess (Deficiency) of Revenues<br/>Over (Under) Expenditures</b> | (54,769)                                   | 14,067           | 68,836  |
| <b>Fund Balance Beginning of Year</b>                                | 54,470                                     | 54,470           | -   |
| <b>Prior Year Encumbrances Appropriated</b>                          | <u>300</u>                                 | <u>300</u>       | <u>-</u>                                      |
| <b>Fund Balance End of Year</b>                                      | <u>\$ 1</u>                                | <u>\$ 68,837</u> | <u>\$ 68,836</u>                              |

|   | <b><i>Juvenile Justice</i></b> |                  |   |
|---|--------------------------------|------------------|---|
|   | Final<br>Budget                | Actual           | Variance with<br>Final Budget<br>Over/(Under) |
| <b>Revenues</b>                             |                                |                  |   |
| Intergovernmental                           | \$ 139,983                     | \$ 169,805       | \$ 29,822                                     |
| Other                                       | <u>400</u>                     | <u>400</u>       | <u>-</u>                                      |
| <b>Total Revenues</b>                       | <u>140,383</u>                 | <u>170,205</u>   | <u>29,822</u>                                 |
| <b>Expenditures</b>                         |                                |                  |   |
| Current                                     |                                |                  |   |
| Public Safety                               |                                |                  |   |
| Personal Services                           | 54,277                         | 54,277           | -   |
| Materials and Supplies                      | 31,537                         | 31,537           | -   |
| Contractual Services                        | 16,854                         | 16,854           | -   |
| Capital Outlay                              | 23,526                         | 23,526           | -   |
| Other                                       | <u>14,189</u>                  | <u>14,189</u>    | <u>-</u>                                      |
| <b>Total Expenditures</b>                   | <u>140,383</u>                 | <u>140,383</u>   | <u>-</u>                                      |
| <b>Excess of Revenues Over Expenditures</b> | -                              | 29,822           | 29,822  |
| <b>Fund Balance Beginning of Year</b>       | <u>-</u>                       | <u>-</u>         | <u>-</u>                                      |
| <b>Fund Balance End of Year</b>             | <u>\$ -</u>                    | <u>\$ 29,822</u> | <u>\$ 29,822</u>                              |

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2003

|  | <b>Recycle Ohio Litter Grant</b> |             |   |
|--|----------------------------------|-------------|---|
|  | Final<br>Budget                  | Actual      | Variance with<br>Final Budget<br>Over/(Under) |
| <b>Revenues</b>                                  |                                  |             |   |
| Intergovernmental                                | \$ 126,905                       | \$ 98,210   | \$ (28,695)                                   |
| <b>Expenditures</b>                              |                                  |             |   |
| Current  |                                  |             |   |
| Public Works                                     |                                  |             |   |
| Other  | 160,013                          | 152,500     | 7,513   |
| <b>Deficiency of Revenues Under Expenditures</b> | (33,108)                         | (54,290)    | (21,182)                                      |
| <b>Fund Deficit Beginning of Year</b>            | (20,995)                         | (20,995)    | -   |
| <b>Prior Year Encumbrances Appropriated</b>      | 54,103                           | 54,103      | -   |
| <b>Fund Deficit End of Year</b>                  | \$ -                             | \$ (21,182) | \$ (21,182)                                   |

|   | <b>Children's Trust State Grant</b> |          |   |
|---|-------------------------------------|----------|---|
|   | Final<br>Budget                     | Actual   | Variance with<br>Final Budget<br>Over/(Under) |
| <b>Total Revenues</b>                       | \$ -                                | \$ -     | \$ -  |
| <b>Total Expenditures</b>                   | -                                   | -        | -   |
| <b>Excess of Revenues Over Expenditures</b> | -                                   | -        | -   |
| <b>Fund Balance Beginning of Year</b>       | 3,838                               | 3,838    | -   |
| <b>Fund Balance End of Year</b>             | \$ 3,838                            | \$ 3,838 | \$ -  |

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2003

|   | <b>Computer Justice Information System</b> |                 |   |
|---|--|-----------------|---|
|   | Final<br>Budget                            | Actual          | Variance with<br>Final Budget<br>Over/(Under) |
| <b>Revenues</b>                             |  |                 |   |
| Intergovernmental                           | \$ 100,000                                 | \$ 100,000      | \$ -  |
| <b>Expenditures</b>                         |  |                 |   |
| Current                                     |  |                 |   |
| General Government - Judicial               |  |                 |   |
| Contractual Services                        | 50,000                                     | 50,000          | -   |
| Capital Outlay                              | 49,776                                     | 49,776          | -   |
| Other                                       | 224  | 168             | 56  |
| <b>Total Expenditures</b>                   | <u>100,000</u>                             | <u>99,944</u>   | <u>56</u>                                     |
| <b>Excess of Revenues Over Expenditures</b> | -  | 56              | 56  |
| <b>Fund Deficit Beginning of Year</b>       | (98,617)                                   | (98,617)        | -   |
| <b>Prior Year Encumbrances Appropriated</b> | <u>99,776</u>                              | <u>99,776</u>   | <u>-</u>                                      |
| <b>Fund Balance End of Year</b>             | <u>\$ 1,159</u>                            | <u>\$ 1,215</u> | <u>\$ 56</u>                                  |

|  | <b>Drug Court Planning Grant</b> |                  |   |
|--|----------------------------------|------------------|---|
|  | Final<br>Budget                  | Actual           | Variance with<br>Final Budget<br>Over/(Under) |
| <b>Revenues</b>  |                                  |                  |   |
| Charges for Services   | \$ 15,000                        | \$ 8,824         | \$ (6,176)                                    |
| Intergovernmental  | 45,310                           | 41,741           | (3,569)                                       |
| <b>Total Revenues</b>  | <u>60,310</u>                    | <u>50,565</u>    | <u>(9,745)</u>                                |
| <b>Expenditures</b>  |                                  |                  |   |
| Current  |                                  |                  |   |
| General Government - Judicial  |                                  |                  |   |
| Personal Services  | 40,996                           | 23,008           | 17,988  |
| Materials and Supplies   | 14,482                           | 14,102           | 380   |
| Contractual Services   | 10,104                           | 4,205            | 5,899   |
| Other  | 7,575                            | 1,400            | 6,175   |
| <b>Total Expenditures</b>  | <u>73,157</u>                    | <u>42,715</u>    | <u>30,442</u>                                 |
| <b>Excess (Deficiency) of Revenues<br/>Over (Under) Expenditures</b> | (12,847)                         | 7,850            | 20,697  |
| <b>Fund Balance Beginning of Year</b>                                | 29,569                           | 29,569           | -   |
| <b>Prior Year Encumbrances Appropriated</b>                          | <u>445</u>                       | <u>445</u>       | <u>-</u>                                      |
| <b>Fund Balance End of Year</b>                                      | <u>\$ 17,167</u>                 | <u>\$ 37,864</u> | <u>\$ 20,697</u>                              |

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2003

|  | <b>Indigent Guardianship</b> |                 |   |
|--|------------------------------|-----------------|---|
|  | Final<br>Budget              | Actual          | Variance with<br>Final Budget<br>Over/(Under) |
| <b>Revenues</b>                                  |                              |                 |   |
| Charges for Services                             | \$ 60,000                    | \$ 65,640       | \$ 5,640                                      |
| <b>Expenditures</b>                              |                              |                 |   |
| Current  |                              |                 |   |
| General Government - Judicial                    |                              |                 |   |
| Personal Services                                | 31,738                       | 30,503          | 1,235   |
| Materials and Supplies                           | 500                          | 492             | 8   |
| Contractual Services                             | 38,509                       | 38,140          | 369   |
| Other  | 570                          | 509             | 61  |
| <b>Total Expenditures</b>                        | <b>71,317</b>                | <b>69,644</b>   | <b>1,673</b>                                  |
| <b>Deficiency of Revenues Under Expenditures</b> | <b>(11,317)</b>              | <b>(4,004)</b>  | <b>7,313</b>                                  |
| <b>Fund Balance Beginning of Year</b>            | <b>10,617</b>                | <b>10,617</b>   | <b>-</b>                                      |
| <b>Prior Year Encumbrances Appropriated</b>      | <b>734</b>                   | <b>734</b>      | <b>-</b>                                      |
| <b>Fund Balance End of Year</b>                  | <b>\$ 34</b>                 | <b>\$ 7,347</b> | <b>\$ 7,313</b>                               |

|  | <b>Common Pleas Mediation</b> |                   |   |
|--|-------------------------------|-------------------|---|
|  | Final<br>Budget               | Actual            | Variance with<br>Final Budget<br>Over/(Under) |
| <b>Revenues</b>                                  |                               |                   |   |
| Charges for Services                             | \$ 220,000                    | \$ 254,728        | \$ 34,728                                     |
| <b>Expenditures</b>                              |                               |                   |   |
| Current  |                               |                   |   |
| General Government - Judicial                    |                               |                   |   |
| Personal Services                                | 370,852                       | 364,598           | 6,254   |
| Materials and Supplies                           | 50,703                        | -                 | 50,703  |
| Contractual Services                             | 19,200                        | 16,475            | 2,725   |
| <b>Total Expenditures</b>                        | <b>440,755</b>                | <b>381,073</b>    | <b>59,682</b>                                 |
| <b>Deficiency of Revenues Under Expenditures</b> | <b>(220,755)</b>              | <b>(126,345)</b>  | <b>94,410</b>                                 |
| <b>Fund Balance Beginning of Year</b>            | <b>233,613</b>                | <b>233,613</b>    | <b>-</b>                                      |
| <b>Prior Year Encumbrances Appropriated</b>      | <b>6,200</b>                  | <b>6,200</b>      | <b>-</b>                                      |
| <b>Fund Balance End of Year</b>                  | <b>\$ 19,058</b>              | <b>\$ 113,468</b> | <b>\$ 94,410</b>                              |



# STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance*

*Budget and Actual (Non-GAAP Basis)*

*For the Year Ended December 31, 2003*

|   | <b><i>Probate Court Security Grant</i></b> |                         |  |
|---|--|-------------------------|--|
|   | <u>Final<br/>Budget</u>                    | <u>Actual</u>           | <u>Variance with<br/>Final Budget<br/>Over/(Under)</u> |
| <b><i>Total Revenues</i></b>                            | <b><i>\$ -</i></b>                         | <b><i>\$ -</i></b>      | <b><i>\$ -</i></b>                                     |
| <b><i>Expenditures</i></b>                              |  |                         |  |
| Current   |  |                         |  |
| General Government - Judicial                           |  |                         |  |
| Capital Outlay  | <u>18,000</u>                              | <u>-</u>                | <u>18,000</u>  |
| <b><i>Deficiency of Revenues Under Expenditures</i></b> | <b><i>(18,000)</i></b>                     | <b><i>-</i></b>         | <b><i>18,000</i></b>                                   |
| <b><i>Fund Balance Beginning of Year</i></b>            | <b><i>18,000</i></b>                       | <b><i>18,000</i></b>    | <b><i>-</i></b>  |
| <b><i>Fund Balance End of Year</i></b>                  | <b><i>\$ -</i></b>                         | <b><i>\$ 18,000</i></b> | <b><i>\$ 18,000</i></b>                                |

|  | <b><i>Belden School Grant</i></b> |                         |  |
|--|-----------------------------------|-------------------------|--|
|  | <u>Final<br/>Budget</u>           | <u>Actual</u>           | <u>Variance with<br/>Final Budget<br/>Over/(Under)</u> |
| <b><i>Total Revenues</i></b>                       | <b><i>\$ -</i></b>                | <b><i>\$ -</i></b>      | <b><i>\$ -</i></b>                                     |
| <b><i>Total Expenditures</i></b>                   | <b><i>-</i></b>                   | <b><i>-</i></b>         | <b><i>-</i></b>  |
| <b><i>Excess of Revenues Over Expenditures</i></b> | <b><i>-</i></b>                   | <b><i>-</i></b>         | <b><i>-</i></b>  |
| <b><i>Fund Balance Beginning of Year</i></b>       | <b><i>64,613</i></b>              | <b><i>64,613</i></b>    | <b><i>-</i></b>  |
| <b><i>Fund Balance End of Year</i></b>             | <b><i>\$ 64,613</i></b>           | <b><i>\$ 64,613</i></b> | <b><i>\$ -</i></b>                                     |

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### Budget and Actual (Non-GAAP Basis) - Geographic Information Systems

For the Year Ended December 31, 2003

|  | Final<br>Budget | Actual             | Variance with<br>Final Budget<br>Over/(Under) |
|--|-----------------|--------------------|---|
| <b>Revenues</b>                                  |                 |                    |   |
| Intergovernmental                                | \$ 675,000      | \$ 649,450         | \$ (25,550)                                   |
| <b>Expenditures</b>                              |                 |                    |   |
| Current  |                 |                    |   |
| Public Works                                     |                 |                    |   |
| Materials and Supplies                           | 1,992           | 1,992              | -   |
| Contractual Services                             | 593,000         | 593,000            | -   |
| Capital Outlay                                   | 80,008          | 78,700             | 1,308   |
| <b>Total Expenditures</b>                        | <u>675,000</u>  | <u>673,692</u>     | <u>1,308</u>                                  |
| <b>Deficiency of Revenues Under Expenditures</b> | -               | (24,242)           | (24,242)                                      |
| <b>Fund Balance Beginning of Year</b>            | <u>-</u>        | <u>-</u>           | <u>-</u>                                      |
| <b>Fund Balance End of Year</b>                  | <u>\$ -</u>     | <u>\$ (24,242)</u> | <u>\$ (24,242)</u>                            |

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2003

#### Special Assessment Bond Retirement

|  | Final<br>Budget | Actual     | Variance with<br>Final Budget<br>Over/(Under) |
|--|-----------------|------------|---|
| <b>Revenues</b>                                  |                 |            |   |
| Special Assessments                              | \$ 450,000      | \$ 412,775 | \$ (37,225)                                   |
| <b>Expenditures</b>                              |                 |            |   |
| Debt Service                                     |                 |            |   |
| Principal Retirement                             | 382,227         | 245,000    | 137,227                                       |
| Interest and Fiscal Charges                      | 227,593         | 207,593    | 20,000  |
| <b>Total Expenditures</b>                        | 609,820         | 452,593    | 157,227                                       |
| <b>Deficiency of Revenues Under Expenditures</b> | (159,820)       | (39,818)   | 120,002                                       |
| <b>Fund Balance Beginning of Year</b>            | 159,820         | 159,820    | -   |
| <b>Fund Balance End of Year</b>                  | \$ -            | \$ 120,002 | \$ 120,002                                    |

#### General Obligation Bond Retirement

|  | Final<br>Budget | Actual     | Variance with<br>Final Budget<br>Over/(Under) |
|--|-----------------|------------|---|
| <b>Total Revenues</b>  | \$ -            | \$ -       | \$ -  |
| <b>Expenditures</b>  |                 |            |   |
| Debt Service   |                 |            |   |
| Principal Retirement   | 200,940         | -          | 200,940                                       |
| <b>Excess (Deficiency) of Revenues<br/>Over (Under) Expenditures</b> | (200,940)       | -          | 200,940                                       |
| <b>Fund Balance Beginning of Year</b>                                | 200,940         | 200,940    | -   |
| <b>Fund Balance End of Year</b>                                      | \$ -            | \$ 200,940 | \$ 200,940                                    |

# STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual (Non-GAAP Basis)  
For the Year Ended December 31, 2003*

## ***Jail Capital Improvements***

|  | Final<br>Budget | Actual          | Variance with<br>Final Budget<br>Over/(Under) |
|--|-----------------|-----------------|---|
| <b><i>Total Revenues</i></b>                       | \$ -            | \$ -            | \$ -  |
| <b><i>Total Expenditures</i></b>                   | -               | -               | -   |
| <b><i>Excess of Revenues Over Expenditures</i></b> | -               | -               | -   |
| <b><i>Fund Balance Beginning of Year</i></b>       | 6,775           | 6,775           | -   |
| <b><i>Fund Balance End of Year</i></b>             | <u>\$ 6,775</u> | <u>\$ 6,775</u> | <u>\$ -</u>                                   |

## ***Mental Retardation and Developmental Disabilities Capital***

|   | Final<br>Budget   | Actual            | Variance with<br>Final Budget<br>Over/(Under) |
|---|-------------------|-------------------|---|
| <b><i>Revenues</i></b>                                  |                   |                   |   |
| Other   | \$ -              | \$ 5,546          | \$ 5,546                                      |
| <b><i>Expenditures</i></b>                              |                   |                   |   |
| Capital Outlay  |                   |                   |   |
| Capital Outlay  | 507,398           | 398,044           | 109,354                                       |
| <b><i>Deficiency of Revenues Under Expenditures</i></b> | (507,398)         | (392,498)         | 114,900                                       |
| <b><i>Other Financing Sources</i></b>                   |                   |                   |   |
| Transfers In  | 350,000           | 412,314           | 62,314  |
| <b><i>Net Change in Fund Balance</i></b>                | (157,398)         | 19,816            | 177,214                                       |
| <b><i>Fund Balance Beginning of Year</i></b>            | 289,180           | 289,180           | -   |
| <b><i>Prior Year Encumbrances Appropriated</i></b>      | 7,398             | 7,398             | -   |
| <b><i>Fund Balance End of Year</i></b>                  | <u>\$ 139,180</u> | <u>\$ 316,394</u> | <u>\$ 177,214</u>                             |

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2003

#### ***Courthouse Restoration***

|  | Final<br>Budget  | Actual           | Variance with<br>Final Budget<br>Over/(Under) |
|--|------------------|------------------|---|
| <b>Total Revenues</b>                            | \$ -             | \$ -             | \$ -  |
| <b>Expenditures</b>                              |                  |                  |   |
| Capital Outlay                                   |                  |                  |   |
| Capital Outlay                                   | 295,130          | 295,130          | -   |
| <b>Deficiency of Revenues Under Expenditures</b> | (295,130)        | (295,130)        | -   |
| <b>Fund Balance Beginning of Year</b>            | 35,275           | 35,275           | -   |
| <b>Prior Year Encumbrances Appropriated</b>      | 295,130          | 295,130          | -   |
| <b>Fund Balance End of Year</b>                  | <u>\$ 35,275</u> | <u>\$ 35,275</u> | <u>\$ -</u>                                   |

#### ***Ditch Maintenance***

|   | Final<br>Budget | Actual          | Variance with<br>Final Budget<br>Over/(Under) |
|---|-----------------|-----------------|---|
| <b>Total Revenues</b>                       | \$ -            | \$ -            | \$ -  |
| <b>Total Expenditures</b>                   | -               | -               | -   |
| <b>Excess of Revenues Over Expenditures</b> | -               | -               | -   |
| <b>Fund Balance Beginning of Year</b>       | 5,413           | 5,413           | -   |
| <b>Fund Balance End of Year</b>             | <u>\$ 5,413</u> | <u>\$ 5,413</u> | <u>\$ -</u>                                   |

#### ***Engineer's Construction***

|   | Final<br>Budget | Actual       | Variance with<br>Final Budget<br>Over/(Under) |
|---|-----------------|--------------|---|
| <b>Revenues</b>                             |                 |              |   |
| Intergovernmental                           | \$ 16,349,730   | \$ 4,265,431 | \$ (12,084,299)                               |
| <b>Expenditures</b>                         |                 |              |   |
| Capital Outlay                              |                 |              |   |
| Capital Outlay                              | 16,349,730      | 4,265,431    | 12,084,299                                    |
| <b>Excess of Revenues Over Expenditures</b> | -               | -            | -   |
| <b>Fund Balance Beginning of Year</b>       | -               | -            | -   |
| <b>Fund Balance End of Year</b>             | <u>\$ -</u>     | <u>\$ -</u>  | <u>\$ -</u>                                   |

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2003

|   | <b><i>Permanent Improvement</i></b> |                      |  |
|---|-------------------------------------|----------------------|--|
|   | <u>Final<br/>Budget</u>             | <u>Actual</u>        | <u>Variance with<br/>Final Budget<br/>Over/(Under)</u> |
| <b><i>Revenues</i></b>                                  |                                     |                      |  |
| Other   | \$ -                                | \$ 9,627             | \$ 9,627   |
| <b><i>Expenditures</i></b>                              |                                     |                      |  |
| Capital Outlay  |                                     |                      |  |
| Capital Outlay  | <u>536,763</u>                      | <u>504,813</u>       | <u>31,950</u>  |
| <b><i>Deficiency of Revenues Under Expenditures</i></b> | <u>(536,763)</u>                    | <u>(495,186)</u>     | <u>41,577</u>  |
| <b><i>Fund Balance Beginning of Year</i></b>            | 11,378,010                          | 11,378,010           | -  |
| <b><i>Prior Year Encumbrances Appropriated</i></b>      | <u>263,763</u>                      | <u>263,763</u>       | <u>-</u>   |
| <b><i>Fund Balance End of Year</i></b>                  | <u>\$ 11,105,010</u>                | <u>\$ 11,146,587</u> | <u>\$ 41,577</u>                                       |

|  | <b><i>Survey Monument</i></b> |                 |  |
|--|-------------------------------|-----------------|--|
|  | <u>Final<br/>Budget</u>       | <u>Actual</u>   | <u>Variance with<br/>Final Budget<br/>Over/(Under)</u> |
| <b><i>Revenues</i></b>                             |                               |                 |  |
| Other  | \$ 18,475                     | \$ 18,975       | \$ 500   |
| <b><i>Expenditures</i></b>                         |                               |                 |  |
| Capital Outlay                                     |                               |                 |  |
| Capital Outlay                                     | <u>16,359</u>                 | <u>14,797</u>   | <u>1,562</u>   |
| <b><i>Excess of Revenues Over Expenditures</i></b> | <u>2,116</u>                  | <u>4,178</u>    | <u>2,062</u>   |
| <b><i>Fund Balance Beginning of Year</i></b>       | <u>659</u>                    | <u>659</u>      | <u>-</u>   |
| <b><i>Fund Balance End of Year</i></b>             | <u>\$ 2,775</u>               | <u>\$ 4,837</u> | <u>\$ 2,062</u>  |

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenses and Changes in Fund Equity

### Budget and Actual (Non-GAAP Basis) - Sewer

For the Year Ended December 31, 2003

|  | Final<br>Budget     | Actual              | Variance with<br>Final Budget<br>Over/(Under) |
|--|---------------------|---------------------|---|
| <b>Revenues</b>                              |                     |                     |   |
| Charges for Services                         | \$ 16,450,000       | \$ 16,066,019       | \$ (383,981)                                  |
| Intergovernmental                            | 137,876             | -                   | (137,876)                                     |
| Special Assessments                          | 660,301             | 522,424             | (137,877)                                     |
| Interest                                     | 200,000             | 95,156              | (104,844)                                     |
| Other Operating Revenues                     | 50,000              | 221,097             | 171,097                                       |
| Proceeds of Notes                            | <u>4,620,000</u>    | <u>4,305,576</u>    | <u>(314,424)</u>                              |
| <b>Total Revenues</b>                        | <u>22,118,177</u>   | <u>21,210,272</u>   | <u>(907,905)</u>                              |
| <b>Expenses</b>                              |                     |                     |   |
| Current                                      |                     |                     |   |
| Personal Services                            | 4,286,000           | 4,117,321           | 168,679                                       |
| Contractual Services                         | 8,773,497           | 7,933,384           | 840,113                                       |
| Materials and Supplies                       | 1,039,830           | 861,709             | 178,121                                       |
| Other Operating Expenses                     | 651,044             | 448,783             | 202,261                                       |
| Capital Outlay                               | 11,402,141          | 8,003,539           | 3,398,602                                     |
| Debt Service                                 |                     |                     |   |
| Principal Retirement                         | 2,501,169           | 2,452,547           | 48,622  |
| Interest and Fiscal Charges                  | 1,828,925           | 1,773,668           | 55,257  |
| Bond Issuance Cost                           | <u>-</u>            | <u>508,871</u>      | <u>(508,871)</u>                              |
| <b>Total Expenses</b>                        | <u>30,482,606</u>   | <u>26,099,822</u>   | <u>4,382,784</u>                              |
| <b>Deficiency of Revenues Under Expenses</b> | (8,364,429)         | (4,889,550)         | 3,474,879                                     |
| <b>Other Financing Sources (Uses)</b>        |                     |                     |   |
| Proceeds of Bond Refunding                   | -                   | 13,875,063          | 13,875,063                                    |
| Payment to Escrow Agent                      | -                   | (13,330,000)        | (13,330,000)                                  |
| Accrued Interest on Bonds Sold               | <u>-</u>            | <u>(33,608)</u>     | <u>(33,608)</u>                               |
| <b>Total Other Financing Sources (Uses)</b>  | <u>-</u>            | <u>511,455</u>      | <u>511,455</u>                                |
| <b>Net Change in Fund Equity</b>             | (8,364,429)         | (4,378,095)         | 3,986,334                                     |
| <b>Fund Equity Beginning of Year</b>         | 6,722,713           | 6,722,713           | -   |
| <b>Prior Year Encumbrances Appropriated</b>  | <u>4,029,460</u>    | <u>4,029,460</u>    | <u>-</u>                                      |
| <b>Fund Equity End of Year</b>               | <u>\$ 2,387,744</u> | <u>\$ 6,374,078</u> | <u>\$ 3,986,334</u>                           |

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenses and Changes in Fund Equity

### Budget and Actual (Non-GAAP Basis) - Water

For the Year Ended December 31, 2003

|  | Final<br>Budget   | Actual            | Variance with<br>Final Budget<br>Over/(Under) |
|--|-------------------|-------------------|---|
| <b>Revenues</b>  |                   |                   |   |
| Charges for Services   | \$ 480,000        | \$ 562,759        | \$ 82,759                                     |
| Special Assessments  | 17,202            | 17,201            | (1)   |
| Proceeds of Notes  | <u>1,319,632</u>  | <u>1,564,424</u>  | <u>244,792</u>                                |
| <b>Total Revenues</b>  | <u>1,816,834</u>  | <u>2,144,384</u>  | <u>327,550</u>                                |
| <b>Expenses</b>  |                   |                   |   |
| Current  |                   |                   |   |
| Personal Services  | 55,500            | 52,847            | 2,653   |
| Contractual Services   | 345,210           | 271,635           | 73,575  |
| Materials and Supplies   | 40,000            | 22,632            | 17,368  |
| Other Operating Expenses   | 12,312            | 4,281             | 8,031   |
| Capital Outlay   | 1,339,632         | 1,319,629         | 20,003  |
| Debt Service   |                   |                   |   |
| Principal Retirement   | 96,251            | 332,173           | (235,922)                                     |
| Interest and Fiscal Charges                                      | <u>50,748</u>     | <u>55,249</u>     | <u>(4,501)</u>                                |
| <b>Total Expenses</b>  | <u>1,939,653</u>  | <u>2,058,446</u>  | <u>(118,793)</u>                              |
| <b>Excess (Deficiency) of Revenues<br/>Over (Under) Expenses</b> | (122,819)         | 85,938            | 208,757                                       |
| <b>Fund Equity Beginning of Year</b>                             | 492,305           | 492,305           | -   |
| <b>Prior Year Encumbrances Appropriated</b>                      | <u>47,820</u>     | <u>47,820</u>     | <u>-</u>                                      |
| <b>Fund Equity End of Year</b>                                   | <u>\$ 417,306</u> | <u>\$ 626,063</u> | <u>\$ 208,757</u>                             |



# STARK COUNTY, OHIO

## Schedule of Revenues, Expenses and Changes in Fund Equity

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2003

### *Molly Stark Hospital*

|   | Final<br>Budget | Actual       | Variance with<br>Final Budget<br>Over/(Under) |
|---|-----------------|--------------|---|
| <b>Total Revenues</b>                       | \$ -            | \$ -         | \$ -  |
| <b>Total Expenses</b>                       | -               | -            | -   |
| <b>Excess of Revenues Over Expenses</b>     | -               | -            | -   |
| <b>Fund Equity Beginning of Year</b>        | 10              | 10           | -   |
| <b>Prior Year Encumbrances Appropriated</b> | -               | -            | -   |
| <b>Fund Equity End of Year</b>              | <u>\$ 10</u>    | <u>\$ 10</u> | <u>\$ -</u>                                   |

### *Nist Nursing Home*

|  | Final<br>Budget  | Actual           | Variance with<br>Final Budget<br>Over/(Under) |
|--|------------------|------------------|---|
| <b>Revenues</b>  |                  |                  |   |
| Charges for Services   | \$ -             | \$ 3,464         | \$ 3,464                                      |
| <b>Expenses</b>  |                  |                  |   |
| Current  |                  |                  |   |
| Contractual Services   | 21,300           | -                | 21,300  |
| Other Operating Expenses   | <u>10,000</u>    | <u>-</u>         | <u>10,000</u>                                 |
| <b>Total Expenses</b>  | <u>31,300</u>    | <u>-</u>         | <u>31,300</u>                                 |
| <b>Excess (Deficiency) of Revenues<br/>Over (Under) Expenses</b> | (31,300)         | 3,464            | 34,764  |
| <b>Fund Equity Beginning of Year</b>                             | <u>66,490</u>    | <u>66,490</u>    | <u>-</u>                                      |
| <b>Fund Equity End of Year</b>                                   | <u>\$ 35,190</u> | <u>\$ 69,954</u> | <u>\$ 34,764</u>                              |

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenses and Changes in Fund Equity

### Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2003

#### *Self Insurance*

|  | Final<br>Budget   | Actual              | Variance with<br>Final Budget<br>Over/(Under) |
|--|-------------------|---------------------|---|
| <b>Revenues</b>                              |                   |                     |   |
| Charges for Services                         | \$ 6,000,000      | \$ 6,219,599        | \$ 219,599                                    |
| <b>Expenses</b>                              |                   |                     |   |
| Current                                      |                   |                     |   |
| Contractual Services                         | 503,112           | 57,509              | 445,603                                       |
| Claims                                       | 9,347,963         | 8,962,661           | 385,302                                       |
| Materials and Supplies                       | 5,000             | 1,933               | 3,067   |
| Other Operating Expenses                     | 5,000             | -                   | 5,000   |
| Capital Outlay                               | 5,000             | 1,385               | 3,615   |
| <b>Total Expenses</b>                        | <u>9,866,075</u>  | <u>9,023,488</u>    | <u>842,587</u>                                |
| <b>Deficiency of Revenues Under Expenses</b> | (3,866,075)       | (2,803,889)         | 1,062,186                                     |
| <b>Fund Equity Beginning of Year</b>         | 3,405,831         | 3,405,831           | -   |
| <b>Prior Year Encumbrances Appropriated</b>  | <u>611,075</u>    | <u>611,075</u>      | <u>-</u>                                      |
| <b>Fund Equity End of Year</b>               | <u>\$ 150,831</u> | <u>\$ 1,213,017</u> | <u>\$ 1,062,186</u>                           |

#### *Workers' Compensation*

|  | Final<br>Budget     | Actual              | Variance with<br>Final Budget<br>Over/(Under) |
|--|---------------------|---------------------|---|
| <b>Revenues</b>                              |                     |                     |   |
| Other Operating Revenues                     | \$ -                | \$ 44,307           | \$ 44,307                                     |
| <b>Expenses</b>                              |                     |                     |   |
| Current                                      |                     |                     |   |
| Contractual Services                         | 104,493             | 35,958              | 68,535  |
| Claims                                       | 4,175,000           | 1,583,110           | 2,591,890                                     |
| Materials and Supplies                       | 5,000               | 551                 | 4,449   |
| Other Operating Expenses                     | 5,000               | -                   | 5,000   |
| Capital Outlay                               | 5,000               | 1,838               | 3,162   |
| <b>Total Expenses</b>                        | <u>4,294,493</u>    | <u>1,621,457</u>    | <u>2,673,036</u>                              |
| <b>Deficiency of Revenues Under Expenses</b> | (4,294,493)         | (1,577,150)         | 2,717,343                                     |
| <b>Fund Equity Beginning of Year</b>         | 8,057,279           | 8,057,279           | -   |
| <b>Prior Year Encumbrances Appropriated</b>  | <u>4,493</u>        | <u>4,493</u>        | <u>-</u>                                      |
| <b>Fund Equity End of Year</b>               | <u>\$ 3,767,279</u> | <u>\$ 6,484,622</u> | <u>\$ 2,717,343</u>                           |

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2003

|   | <i>George C. Brissel</i> |                 |   |
|---|--------------------------|-----------------|---|
|   | Final<br>Budget          | Actual          | Variance with<br>Final Budget<br>Over/(Under) |
| <b>Total Revenues</b>                   | \$ -                     | \$ -            | \$ -  |
| <b>Total Expenditures</b>               | -                        | -               | -   |
| <b>Excess of Revenues Over Expenses</b> | -                        | -               | -   |
| <b>Fund Balance Beginning of Year</b>   | 2,190                    | 2,190           | -   |
| <b>Fund Balance End of Year</b>         | <u>\$ 2,190</u>          | <u>\$ 2,190</u> | <u>\$ -</u>                                   |

|  | <i>MRDD Gifts &amp; Donations</i> |                   |   |
|--|-----------------------------------|-------------------|---|
|  | Final<br>Budget                   | Actual            | Variance with<br>Final Budget<br>Over/(Under) |
| <b>Revenues</b>  |                                   |                   |   |
| Interest   | \$ -                              | \$ 5,043          | \$ 5,043                                      |
| Other  | 10,000                            | 69,440            | 59,440  |
| <b>Total Revenues</b>  | <u>10,000</u>                     | <u>74,483</u>     | <u>64,483</u>                                 |
| <b>Expenditures</b>  |                                   |                   |   |
| Current  |                                   |                   |   |
| Contractual Services   | 73,250                            | 73,250            | -   |
| <b>Excess (Deficiency) of Revenues<br/>Over (Under) Expenses</b> | (63,250)                          | 1,233             | 64,483  |
| <b>Fund Balance Beginning of Year</b>                            | 407,092                           | 407,092           | -   |
| <b>Fund Balance End of Year</b>                                  | <u>\$ 343,842</u>                 | <u>\$ 408,325</u> | <u>\$ 64,483</u>                              |

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### Budget and Actual (Non-GAAP Basis) - Juvenile Court Gifts & Donations

For the Year Ended December 31, 2003

|   | <u>Final<br/>Budget</u> | <u>Actual</u>   | <u>Variance with<br/>Final Budget<br/>Over/(Under)</u> |
|---|-------------------------|-----------------|--|
| <b>Revenues</b>                         |                         |                 |  |
| Other                                   | \$ 11,214               | \$ 11,214       | \$ -   |
| <b>Expenditures</b>                     |                         |                 |  |
| Current                                 |                         |                 |  |
| General Government - Judicial           |                         |                 |  |
| Personal Services                       | 2,872                   | 2,872           | -  |
| Materials and Supplies                  | 500                     | 51              | 449  |
| Contractual Services                    | 800                     | 661             | 139  |
| Other                                   | <u>7,042</u>            | <u>4,996</u>    | <u>2,046</u>   |
| <b>Total Expenditures</b>               | <u>11,214</u>           | <u>8,580</u>    | <u>2,634</u>   |
| <b>Excess of Revenues Over Expenses</b> | -                       | 2,634           | 2,634  |
| <b>Fund Balance Beginning of Year</b>   | -                       | -               | -  |
| <b>Fund Balance End of Year</b>         | <u>\$ -</u>             | <u>\$ 2,634</u> | <u>\$ 2,634</u>  |



# Statistical Section

# STARK COUNTY, OHIO

## General Fund Expenditures by Function

### Last Ten Years

|                                     | <u>2003</u>          | <u>2002</u>          | <u>2001</u>          | <u>2000</u>          | <u>1999</u>          | <u>1998</u>          | <u>1997</u>          | <u>1996</u>          | <u>1995</u>          | <u>1994</u>          |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| General Government:                 |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Legislative and Executive           | \$ 11,918,540        | \$ 12,461,254        | \$ 14,069,643        | \$ 13,309,751        | \$ 10,416,514        | \$ 12,824,019        | \$ 10,131,364        | \$ 8,799,621         | \$ 8,431,291         | \$ 8,131,928         |
| Judicial                            | 9,734,511            | 10,178,534           | 9,097,380            | 8,104,886            | 7,603,749            | 6,390,079            | 5,460,190            | 5,688,309            | 6,073,295            | 6,136,674            |
| Public Safety                       | 15,750,182           | 16,416,828           | 16,775,793           | 16,748,305           | 13,007,445           | 12,388,108           | 12,074,992           | 12,607,941           | 12,587,352           | 10,606,536           |
| Public Works                        | 343,441              | 968,904              | 495,340              | 1,060,740            | 451,309              | 601,849              | 533,566              | 288,877              | 84,044               | 136,703              |
| Health                              | -                    | -                    | 478                  | -                    | 30,916               | -                    | 461,572              | 429,440              | 370,929              | 440,023              |
| Human Services                      | 818,095              | 791,004              | 757,218              | 703,110              | 653,112              | 743,761              | 601,194              | 531,911              | 478,895              | 573,497              |
| Conservation and Recreation         | -                    | -                    | -                    | 290,400              | 168,873              | 63,906               | 155,623              | 106,856              | 65,871               | -                    |
| Economic Development and Assistance | -                    | -                    | -                    | -                    | 45,000               | 80,774               | 55,000               | -                    | -                    | -                    |
| Other                               | 889,611              | 694,952              | 1,310,711            | 437,133              | 652,905              | 695,036              | 642,726              | 449,794              | 246,108              | 725,850              |
| Intergovernmental                   | 5,375,726            | 6,201,663            | 6,444,825            | 6,098,763            | 4,761,599            | 4,219,338            | 90,000               | 170,000              | 369,311              | -                    |
| Principal Retirement                | 79,965               | 353,674              | 336,112              | 384,084              | 1,028,957            | 6,738,553            | 735,564              | 715,154              | 490,254              | -                    |
| Interest and Fiscal Charges         | <u>1,698</u>         | <u>12,698</u>        | <u>33,492</u>        | <u>46,263</u>        | <u>79,962</u>        | <u>113,792</u>       | <u>154,765</u>       | <u>157,359</u>       | <u>47,884</u>        | <u>38,138</u>        |
| Total Expenditures                  | <u>\$ 44,911,769</u> | <u>\$ 48,079,511</u> | <u>\$ 49,320,992</u> | <u>\$ 47,183,435</u> | <u>\$ 38,900,341</u> | <u>\$ 44,859,215</u> | <u>\$ 31,096,556</u> | <u>\$ 29,945,262</u> | <u>\$ 29,245,234</u> | <u>\$ 26,789,349</u> |

Source: Stark County Auditor

# STARK COUNTY, OHIO

## General Fund Revenues by Source

### Last Ten Years

|                                | <u>2003</u>          | <u>2002</u>          | <u>2001</u>          | <u>2000</u>          | <u>1999</u>          | <u>1998</u>          | <u>1997</u>          | <u>1996</u>          | <u>1995</u>          | <u>1994</u>          |
|--------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Property and Other Local Taxes | \$ 12,633,158        | \$ 12,475,840        | \$ 12,505,898        | \$ 11,041,095        | \$ 11,489,976        | \$ 11,293,271        | \$ 13,742,436        | \$ 13,403,712        | \$ 12,504,980        | \$ 11,632,193        |
| Permissive Sales Tax           | 4,371,631            | 135,147              | 30,712               | 478,942              | 6,005,514            | 9,244,752            | 8,643,286            | 8,091,493            | 3,315,272            | 84,708               |
| Charges for Services           | 14,670,171           | 13,729,182           | 12,675,471           | 10,923,865           | 11,363,861           | 12,358,007           | 8,306,666            | 6,850,771            | 7,130,521            | 5,811,903            |
| Licenses and Permits           | 67,810               | 64,535               | 60,700               | 35,202               | 635,885              | 666,554              | 724,691              | 664,936              | 261,992              | 59,944               |
| Fines and Forfeitures          | 621,501              | 373,327              | 746,256              | 176,673              | 185,466              | 773,623              | 265,317              | 620,731              | 565,198              | 248,562              |
| Intergovernmental              | 9,003,657            | 10,785,908           | 9,610,784            | 9,943,107            | 10,193,298           | 8,155,852            | 6,509,325            | 6,519,325            | 6,490,955            | 4,962,903            |
| Interest                       | 1,952,241            | 3,867,217            | 7,278,328            | 9,079,726            | 5,777,280            | 6,498,701            | 6,123,561            | 4,869,497            | 4,564,132            | 2,569,184            |
| Rent                           | 418,420              | 438,582              | 467,947              | 454,598              | 484,934              | 552,444              | 48,405               | 414,772              | -                    | -                    |
| Other                          | <u>1,707,414</u>     | <u>1,744,888</u>     | <u>1,649,611</u>     | <u>1,248,328</u>     | <u>606,409</u>       | <u>82,563</u>        | <u>813,632</u>       | <u>378,828</u>       | <u>861,940</u>       | <u>1,699,474</u>     |
| Total Revenues                 | <u>\$ 45,446,003</u> | <u>\$ 43,614,626</u> | <u>\$ 45,025,707</u> | <u>\$ 43,381,536</u> | <u>\$ 46,742,623</u> | <u>\$ 49,625,767</u> | <u>\$ 45,177,319</u> | <u>\$ 41,814,065</u> | <u>\$ 35,694,990</u> | <u>\$ 27,068,871</u> |

Source: Stark County Auditor

# STARK COUNTY, OHIO

*Property Tax Levies and Collections*

*Real and Public Utility Taxes*

*Last Ten Years*

| Year | Current Tax<br>Levy | Current Tax<br>Collections (1) | Percent<br>Collected | Delinquent<br>Tax<br>Collections | Total<br>Tax<br>Collections | Percent of<br>Collections<br>to Current<br>Tax Levy | Outstanding<br>Delinquent<br>Taxes (2) | Percent of<br>Delinquent Taxes<br>to Current<br>Tax Levy |
|------|---------------------|--------------------------------|----------------------|----------------------------------|-----------------------------|---|--|--|
| 2003 | \$ 39,062,282       | \$ 37,992,054                  | 97.26 %              | \$ 1,240,505                     | 39,232,559                  | 100.44 %  | \$ 1,899,675                           | 4.86 %   |
| 2002 | 38,402,470          | 37,408,410                     | 97.41                | 1,259,004                        | 38,667,414                  | 100.69  | 1,803,843                              | 4.70   |
| 2001 | 38,650,675          | 37,446,814                     | 96.89                | 1,512,435                        | 38,959,249                  | 100.80  | 1,841,354                              | 4.76   |
| 2000 | 35,759,626          | 34,746,989                     | 97.17                | 1,005,378                        | 35,752,367                  | 99.98   | 1,610,990                              | 4.51   |
| 1999 | 34,108,934          | 33,214,349                     | 97.38                | 897,671                          | 34,112,020                  | 100.01  | 1,853,390                              | 5.43   |
| 1998 | 33,226,195          | 32,450,369                     | 97.67                | 800,503                          | 33,250,872                  | 100.07  | 1,651,802                              | 4.97   |
| 1997 | 31,552,400          | 30,883,903                     | 97.88                | 648,587                          | 31,532,490                  | 99.94   | 1,570,663                              | 4.98   |
| 1996 | 31,752,212          | 31,214,736                     | 98.31                | 592,358                          | 31,807,094                  | 100.17  | 1,622,991                              | 5.11   |
| 1995 | 25,151,335          | 24,680,234                     | 98.13                | 525,881                          | 25,206,115                  | 100.22  | 1,413,479                              | 5.62   |
| 1994 | 25,954,736          | 25,513,734                     | 98.30                | 659,750                          | 26,173,484                  | 100.84  | 1,817,284                              | 7.00   |

(1) State Reimbursement of Rollback and Homestead Exemptions are included.

(2) Penalties and interest are included, since by Ohio Law they become part of the tax obligation as assessment occurs.

Source: Stark County Auditor



# STARK COUNTY, OHIO

*Property Tax Levies and Collections*

*Tangible Personal Property Taxes*

*Last Ten Years*

| Year | Current Tax<br>Levy | Current Tax<br>Collections | Delinquent<br>Tax<br>Collections | Total Tax<br>Collected | Outstanding<br>Delinquent<br>Taxes |
|------|---------------------|----------------------------|----------------------------------|------------------------|------------------------------------|
| 2003 | \$ 7,402,629        | \$ 6,890,986               | \$ 553,797                       | \$ 7,444,783           | \$ 1,892,043                       |
| 2002 | 8,151,747           | 7,418,644                  | 798,592                          | 8,217,236              | 2,028,733                          |
| 2001 | 8,601,314           | 7,741,614                  | 610,508                          | 8,352,122              | 1,380,847                          |
| 2000 | 7,970,307           | 7,760,282                  | 569,326                          | 8,329,608              | 867,732                            |
| 1999 | 7,963,661           | 7,643,774                  | 333,729                          | 7,977,503              | 768,074                            |
| 1998 | 7,637,697           | 7,421,379                  | 308,445                          | 7,729,824              | 803,196                            |
| 1997 | 7,266,991           | 7,167,653                  | 309,959                          | 7,477,612              | 593,874                            |
| 1996 | 7,189,881           | 7,022,582                  | 337,836                          | 7,360,418              | 677,158                            |
| 1995 | 5,552,128           | 5,438,286                  | 169,674                          | 5,607,960              | 467,049                            |
| 1994 | 6,040,208           | 5,933,762                  | 112,897                          | 6,046,659              | 621,364                            |

Source: Stark County Auditor

# STARK COUNTY, OHIO

*Assessed and Estimated Actual Value of Taxable Property*

*Last Ten Years*

| Year | Real Property    |                            | Public Utility Property |                            | Tangible Personal Property |                            | Totals           |                        | Ratio |
|------|------------------|----------------------------|-------------------------|----------------------------|----------------------------|----------------------------|------------------|------------------------|-------|
|      | Assessed Value   | Estimated Actual Value (1) | Assessed Value          | Estimated Actual Value (1) | Assessed Value             | Estimated Actual Value (1) | Assessed Value   | Estimated Actual Value |       |
| 2003 | \$ 5,371,131,720 | \$ 15,346,090,629          | \$ 266,683,550          | \$ 303,049,489             | \$ 733,462,000             | \$ 3,056,091,667           | \$ 6,371,277,270 | \$ 18,705,231,785      | 34.1% |
| 2002 | 5,284,095,870    | 15,097,416,771             | 257,386,350             | 292,484,489                | 849,140,358                | 3,396,561,432              | 6,390,622,578    | 18,786,462,692         | 34.0  |
| 2001 | 5,207,501,060    | 14,878,574,457             | 339,865,070             | 386,210,307                | 895,970,175                | 3,583,880,700              | 6,443,336,305    | 18,848,665,464         | 34.2  |
| 2000 | 4,476,945,780    | 12,791,273,657             | 343,203,900             | 390,004,432                | 830,240,358                | 3,320,961,432              | 5,650,390,038    | 16,502,239,521         | 34.2  |
| 1999 | 4,385,308,290    | 12,529,452,257             | 366,001,490             | 415,910,784                | 829,547,997                | 3,318,191,988              | 5,580,857,777    | 16,263,555,029         | 34.3  |
| 1998 | 4,259,997,000    | 12,171,420,000             | 359,121,500             | 408,092,614                | 795,593,469                | 3,182,373,876              | 5,414,711,969    | 15,761,886,490         | 34.4  |
| 1997 | 3,624,592,950    | 10,355,979,857             | 358,373,820             | 407,242,977                | 756,978,265                | 3,027,913,060              | 4,739,945,035    | 13,791,135,894         | 34.4  |
| 1996 | 3,510,723,240    | 10,030,637,829             | 375,481,670             | 426,683,716                | 711,869,370                | 2,847,477,480              | 4,598,074,280    | 13,304,799,025         | 34.6  |
| 1995 | 3,466,908,990    | 9,905,454,257              | 386,595,670             | 439,313,261                | 677,088,809                | 2,708,355,236              | 4,530,593,469    | 13,053,122,754         | 34.7  |
| 1994 | 3,162,612,580    | 9,036,035,943              | 378,517,020             | 430,132,977                | 656,544,314                | 2,626,177,256              | 4,197,673,914    | 12,092,346,176         | 34.7  |

(1) This amount is calculated by dividing the assessed value by the assessment percentage.

(2) The percentage for all real property was 35%, for public utility property was 88%, and for tangible personal property 25% (1993-2002).

Source: Stark County Auditor

# STARK COUNTY, OHIO

## Property Tax Rates

### Direct and Overlapping Governments

(Per \$1,000 of Assessed Value)

### Last Ten Years

|   | 2003  | 2002  | 2001  | 2000  | 1999  | 1998  | 1997  | 1996  | 1995  | 1994  |
|---|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| <u>County Units</u>                             |       |       |       |       |       |       |       |       |       |       |
| General Fund                                    | 2.20  | 2.20  | 2.20  | 2.20  | 2.20  | 2.20  | 2.20  | 2.20  | 2.20  | 2.20  |
| Mental Retardation & Developmental Disabilities | 4.90  | 4.90  | 4.90  | 4.90  | 4.90  | 4.90  | 4.90  | 4.90  | 3.50  | 3.50  |
| Molly Stark Hospital                            | -     | -     | -     | -     | -     | -     | -     | 0.50  | -     | 1.00  |
| Mental Health (648 Board)                       | 1.00  | 1.00  | 1.00  | 1.00  | 1.00  | 1.00  | 1.00  | 1.00  | 1.00  | 1.00  |
| 9-1-1 System                                    | 0.10  | 0.10  | 0.10  | 0.10  | 0.10  | 0.10  | 0.10  | 0.10  | 0.10  | 0.10  |
| Children's Services                             | 1.40  | 1.40  | 1.40  | 1.40  | 1.40  | 1.40  | 1.40  | 1.40  | 1.40  | 1.40  |
| Total County Rate                               | 9.60  | 9.60  | 9.60  | 9.60  | 9.60  | 9.60  | 9.60  | 10.10 | 8.20  | 9.20  |
| <u>Townships</u>                                |       |       |       |       |       |       |       |       |       |       |
| Bethlehem                                       | 7.00  | 7.00  | 7.00  | 7.00  | 7.00  | 7.00  | 7.00  | 7.00  | 7.00  | 7.00  |
| Bethlehem - Navarre Village                     | 0.50  | 0.50  | 0.50  | 0.50  | 0.50  | 0.50  | 0.50  | 0.50  | 0.50  | 0.50  |
| Canton  | 8.10  | 8.10  | 5.10  | 5.10  | 5.10  | 5.10  | 5.10  | 5.10  | 5.10  | 5.10  |
| Canton - Meyers Lake Village                    | 6.10  | 6.10  | 3.10  | 3.10  | 3.10  | 3.10  | 3.10  | 3.10  | 3.10  | 3.10  |
| Jackson   | 15.75 | 15.75 | 15.75 | 15.75 | 15.75 | 15.75 | 15.75 | 15.75 | 15.75 | 15.75 |
| Jackson - Hills & Dales Village                 | 8.90  | 8.90  | 8.90  | 8.90  | 8.90  | 8.90  | 8.90  | 8.90  | 8.90  | 8.90  |
| Lake  | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 9.00  | 9.00  | 9.00  | 10.00 | 8.75  |
| Lake - Uniontown Police District                | 17.30 | 18.00 | 16.00 | 16.80 | 16.80 | 17.00 | 17.00 | 17.00 | 15.00 | 13.75 |
| Lake - Hartville Village                        | 0.20  | 0.20  | 0.20  | 0.20  | 0.20  | 0.20  | 0.20  | 0.20  | 0.20  | 0.20  |
| Lawrence  | 13.80 | 12.80 | 12.80 | 12.80 | 13.30 | 13.30 | 13.30 | 13.30 | 13.30 | 13.30 |
| Lawrence - Canal Fulton City                    | 0.60  | 0.60  | 0.60  | 0.60  | 0.60  | 0.60  | 0.60  | 0.60  | 0.60  | 0.60  |
| Lexington                                       | 10.10 | 10.10 | 10.10 | 10.10 | 10.10 | 10.10 | 8.10  | 8.10  | 8.10  | 7.60  |
| Lexington - Limaville Village                   | 5.20  | 5.20  | 5.20  | 5.20  | 5.20  | 5.20  | 5.20  | 5.20  | 5.20  | 4.70  |
| Marlboro  | 9.75  | 9.95  | 10.25 | 10.25 | 12.75 | 12.75 | 9.25  | 9.10  | 9.10  | 9.10  |
| Nimishillen                                     | 8.00  | 8.00  | 8.00  | 8.00  | 8.00  | 8.00  | 8.00  | 8.00  | 8.00  | 8.00  |
| Osnaburg  | 7.90  | 6.90  | 9.90  | 9.90  | 9.90  | 9.90  | 7.90  | 8.30  | 8.30  | 8.30  |
| Osnaburg - East Canton Village                  | 5.90  | 4.90  | 7.90  | 7.90  | 7.90  | 7.90  | 5.90  | 6.30  | 6.30  | 6.30  |
| Paris   | 6.10  | 6.10  | 6.10  | 6.10  | 6.10  | 6.10  | 6.10  | 6.10  | 6.10  | 6.10  |
| Paris - Minerva Village                         | 2.30  | 2.30  | 2.30  | 2.30  | 2.30  | 2.30  | 2.30  | 2.30  | 2.30  | 2.30  |
| Perry   | 9.75  | 9.25  | 9.25  | 8.50  | 8.50  | 8.50  | 8.50  | 8.50  | 7.50  | 7.50  |
| Perry - Navarre Village                         | 8.25  | 7.75  | 7.75  | 7.00  | 7.00  | 7.00  | 7.00  | -     | -     | -     |
| Pike  | 5.60  | 5.60  | 5.60  | 5.60  | 5.60  | 5.60  | 5.60  | 5.60  | 5.60  | 5.60  |
| Pike - East Sparta Village                      | 0.60  | 0.60  | 0.60  | 0.60  | 0.60  | 0.60  | 0.60  | 0.60  | 0.60  | 0.60  |
| Plain   | 11.65 | 11.40 | 10.80 | 10.80 | 10.80 | 10.80 | 10.80 | 10.80 | 10.80 | 10.80 |
| Plain - North Canton City                       | 0.10  | 0.10  | 0.10  | 0.10  | 0.10  | 0.10  | 0.10  | 0.10  | 0.10  | 0.10  |
| Plain - Meyers Lake Village                     | 0.10  | 0.10  | 0.10  | 0.10  | 0.10  | 0.10  | 0.10  | 0.10  | 0.10  | 0.10  |
| Sandy   | 4.80  | 4.80  | 4.80  | 4.80  | 4.80  | 4.80  | 4.80  | 4.80  | 4.80  | 4.80  |
| Sandy - Magnolia Village                        | 0.60  | 0.60  | 0.60  | 0.60  | 0.60  | 0.60  | 0.60  | 0.60  | 0.60  | 0.60  |
| Sandy - Waynesburg Village                      | 0.60  | 0.60  | 0.60  | 0.60  | 0.60  | 0.60  | 0.60  | 0.60  | 0.60  | 0.60  |
| Sugarcreek                                      | 8.70  | 8.70  | 8.70  | 8.70  | 9.20  | 9.20  | 9.20  | 9.20  | 9.20  | 9.20  |
| Sugarcreek - Beach City Village                 | 0.40  | 0.40  | 0.40  | 0.40  | 0.40  | 0.40  | 0.40  | 0.40  | 0.40  | 0.40  |
| Sugarcreek - Brewster Village                   | 0.40  | 0.40  | 0.40  | 0.40  | 0.40  | 0.40  | 0.40  | 0.40  | 0.40  | 0.40  |
| Sugarcreek - Wilmot Village                     | 0.40  | 0.40  | 0.40  | 0.40  | 0.40  | 0.40  | 0.40  | 0.40  | 0.40  | 0.40  |
| Tuscarawas                                      | 4.70  | 4.70  | 4.70  | 4.70  | 4.70  | 4.70  | 4.70  | 5.45  | 4.45  | 4.45  |
| Washington                                      | 5.00  | 5.25  | 5.25  | 5.25  | 5.25  | 5.25  | 5.25  | 5.50  | 5.50  | 5.50  |

(continued)

# STARK COUNTY, OHIO

## Property Tax Rates

### Direct and Overlapping Governments (continued)

(Per \$1,000 of Assessed Value)

### Last Ten Years

|                                       | 2003  | 2002  | 2001  | 2000  | 1999  | 1998  | 1997  | 1996  | 1995  | 1994  |
|---------------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| <u>School Districts</u>               |       |       |       |       |       |       |       |       |       |       |
| Alliance CSD                          | 54.40 | 54.40 | 54.40 | 54.60 | 50.70 | 50.70 | 50.70 | 50.70 | 50.70 | 50.90 |
| Brown LSD                             | 38.70 | 38.70 | 39.41 | 39.20 | 40.10 | 40.10 | 33.50 | 33.50 | 33.50 | 32.50 |
| Canton CSD                            | 58.20 | 58.20 | 59.20 | 59.20 | 54.70 | 54.70 | 54.70 | 54.70 | 52.20 | 45.30 |
| Canton LSD                            | 46.20 | 46.20 | 46.80 | 47.40 | 49.10 | 49.10 | 49.10 | 39.30 | 39.30 | 39.20 |
| Fairless LSD                          | 46.50 | 47.40 | 47.00 | 48.20 | 50.70 | 50.70 | 50.50 | 43.80 | 44.30 | 51.40 |
| Jackson LSD                           | 48.30 | 48.50 | 45.60 | 44.30 | 46.60 | 46.60 | 46.60 | 46.60 | 46.60 | 46.60 |
| Lake LSD                              | 62.80 | 62.80 | 62.80 | 63.30 | 57.90 | 57.90 | 58.10 | 58.20 | 54.30 | 55.10 |
| Louisville CSD                        | 55.90 | 55.90 | 49.00 | 49.00 | 49.00 | 49.00 | 49.00 | 49.00 | 49.00 | 49.00 |
| Marlington LSD                        | 48.40 | 48.40 | 48.40 | 48.40 | 48.90 | 48.90 | 48.90 | 48.90 | 48.90 | 48.90 |
| Massillon CSD                         | 52.30 | 50.50 | 51.60 | 51.90 | 51.80 | 51.80 | 52.10 | 52.30 | 52.20 | 54.50 |
| Minerva LSD                           | 45.80 | 46.50 | 41.80 | 42.40 | 45.00 | 45.00 | 44.60 | 45.80 | 46.20 | 46.90 |
| North Canton CSD                      | 65.50 | 65.50 | 61.10 | 61.20 | 61.90 | 61.90 | 61.90 | 61.90 | 61.90 | 57.20 |
| Northwest LSD                         | 61.20 | 54.60 | 54.20 | 55.10 | 57.40 | 57.40 | 57.80 | 57.60 | 57.90 | 59.90 |
| Osnaaburg LSD                         | 57.20 | 57.20 | 57.20 | 59.50 | 60.80 | 60.80 | 48.30 | 48.50 | 48.50 | 49.10 |
| Perry LSD                             | 50.20 | 49.70 | 49.70 | 51.60 | 54.90 | 54.90 | 54.90 | 45.10 | 44.40 | 45.90 |
| Plain LSD                             | 57.70 | 52.60 | 52.60 | 52.60 | 52.60 | 52.60 | 52.60 | 45.70 | 45.70 | 45.70 |
| Sandy Valley LSD                      | 44.80 | 44.40 | 44.40 | 45.20 | 47.10 | 47.10 | 46.30 | 47.60 | 47.80 | 47.60 |
| Southeast LSD                         | 46.35 | 46.35 | 46.65 | 47.25 | 48.50 | 48.50 | 41.80 | 42.10 | 42.10 | 40.20 |
| Tuscarawas Valley LSD                 | 38.50 | 38.70 | 39.40 | 40.20 | 37.40 | 37.40 | 37.40 | 37.60 | 39.00 | 33.30 |
| Tuslaw LSD                            | 60.70 | 53.90 | 53.90 | 53.90 | 53.90 | 53.90 | 53.90 | 53.90 | 53.90 | 53.90 |
| <u>Joint Vocational Schools</u>       |       |       |       |       |       |       |       |       |       |       |
| Buckeye JVSD                          | 2.80  | 2.80  | 2.80  | 2.80  | 2.80  | 2.80  | 2.80  | 2.80  | 2.80  | 1.80  |
| Stark County Area JVSD                | 2.00  | 2.00  | 3.20  | 3.30  | 3.50  | 3.50  | 3.50  | 2.00  | 2.00  | 3.20  |
| Wayne County JVSD                     | 4.10  | 4.10  | 4.10  | 4.10  | 4.10  | 4.10  | 4.10  | 4.10  | 4.10  | 4.10  |
| <u>Cities</u>                         |       |       |       |       |       |       |       |       |       |       |
| Alliance                              | 4.00  | 4.00  | 4.00  | 4.00  | 4.00  | 4.00  | 4.00  | 4.00  | 4.00  | 4.00  |
| Canal Fulton                          | 4.50  | 4.50  | 4.50  | 4.50  | 4.50  | 4.50  | 4.50  | 4.50  | 4.50  | 4.50  |
| Canton                                | 3.40  | 3.40  | 3.40  | 3.40  | 3.40  | 3.40  | 3.40  | 3.40  | 3.40  | 3.40  |
| Louisville                            | 2.80  | 2.80  | 2.80  | 2.80  | 2.80  | 2.80  | 2.80  | 2.80  | 2.80  | 2.80  |
| Massillon                             | 4.70  | 4.70  | 4.70  | 4.70  | 4.70  | 4.70  | 4.70  | 4.70  | 4.70  | 4.70  |
| North Canton                          | 5.90  | 5.90  | 5.90  | 5.90  | 5.90  | 5.90  | 5.90  | 5.90  | 5.90  | 5.90  |
| <u>Villages</u>                       |       |       |       |       |       |       |       |       |       |       |
| Beach City                            | 11.80 | 11.80 | 11.80 | 11.80 | 10.80 | 10.80 | 10.80 | 10.80 | 10.80 | 10.80 |
| Brewster                              | 6.80  | 6.80  | 6.80  | 6.80  | 6.80  | 6.80  | 6.80  | 6.80  | 6.80  | 6.80  |
| East Canton                           | 2.30  | 2.30  | 2.30  | 2.30  | 2.30  | 2.30  | 2.30  | 2.30  | 3.30  | 3.30  |
| East Sparta                           | 18.90 | 18.90 | 18.90 | 18.90 | 18.90 | 18.90 | 18.90 | 18.90 | 18.90 | 18.90 |
| Hartville                             | 7.05  | 7.05  | 5.05  | 5.05  | 5.05  | 5.05  | 5.05  | 5.05  | 5.05  | 5.05  |
| Hills & Dales                         | 17.50 | 17.50 | 17.50 | 17.50 | 19.20 | 19.20 | 19.20 | 14.03 | 14.03 | 14.03 |
| Limaville                             | 7.90  | 7.90  | 7.90  | 7.90  | 7.90  | 7.90  | 7.90  | 7.90  | 7.90  | 7.90  |
| Magnolia                              | 20.90 | 20.90 | 20.90 | 20.90 | 20.90 | 20.90 | 16.90 | 16.90 | 16.90 | 16.90 |
| Meyers Lake                           | 2.80  | 2.80  | 2.80  | 2.80  | 2.80  | 2.80  | 2.80  | 2.80  | 2.80  | 2.80  |
| Minerva                               | 6.00  | 6.00  | 6.00  | 6.00  | 6.00  | 6.00  | 5.00  | 5.00  | 5.00  | 5.00  |
| Navarre                               | 2.70  | 2.70  | 2.70  | 2.70  | 2.70  | 2.70  | 2.70  | 2.70  | 2.70  | 2.70  |
| Waynesburg                            | 23.40 | 21.40 | 21.40 | 21.40 | 21.40 | 21.40 | 18.40 | 18.40 | 18.40 | 16.40 |
| Wilmot                                | 2.80  | 2.80  | 2.80  | 2.80  | 2.80  | 2.80  | 2.80  | 2.80  | 2.80  | 2.80  |
| <u>Special Districts</u>              |       |       |       |       |       |       |       |       |       |       |
| Canton Joint Recreational District    | 1.00  | 1.00  | 1.00  | 1.00  | 1.00  | 1.00  | 1.00  | 0.75  | 0.75  | 0.75  |
| Canton Regional Transit Authority     | -     | -     | -     | -     | -     | -     | 3.90  | 3.90  | 3.90  | 3.90  |
| County Parks                          | 0.50  | 0.50  | 0.50  | 0.50  | 0.50  | 0.50  | 0.20  | 0.20  | 0.20  | 0.20  |
| Massillon Joint Recreational District | -     | -     | -     | -     | -     | -     | -     | -     | 0.30  | 0.30  |
| North Canton Public Library           | 0.50  | 0.50  | 0.50  | 0.50  | 0.50  | 0.50  | 0.50  | 0.50  | 0.50  | 0.50  |
| Stark County District Library         | -     | -     | 0.70  | 0.75  | 0.75  | 0.75  | -     | -     | -     | -     |
| Quad Ambulance District               | 2.00  | 2.00  | 2.00  | 2.00  | 2.00  | 2.00  | 2.00  | 2.00  | 2.00  | 2.00  |
| Tri-Division Ambulance District       | 1.50  | 1.50  | 1.50  | 1.50  | 1.50  | 1.50  | 1.50  | 1.50  | 1.50  | 1.50  |

Source: Stark County Auditor

# STARK COUNTY, OHIO

## *Special Assessments Billed and Collected*

### *Last Ten Years*

| Year     | Special<br>Assessments<br>Billed | Special<br>Assessments<br>Collected | Percent<br>Collected | Outstanding<br>Delinquent (1) |
|----------|----------------------------------|-------------------------------------|----------------------|-------------------------------|
| 2003     | \$ 1,153,076                     | \$ 1,205,465                        | 104.5%               | \$ 145,464                    |
| 2002     | 1,090,474                        | 1,198,445                           | 109.9                | 130,231                       |
| 2001     | 1,075,617                        | 1,153,577                           | 107.2                | 148,174                       |
| 2000     | 988,933                          | 833,704                             | 84.3                 | 179,134                       |
| 1999     | 823,610                          | 627,955                             | 76.2                 | 321,972                       |
| 1998     | 731,173                          | 544,356                             | 74.4                 | 349,735                       |
| 1997     | 789,296                          | 299,433                             | 37.9                 | 303,401                       |
| 1996 (2) | 2,447,281                        | 1,068,470                           | 43.7                 | 191,416                       |
| 1995     | 709,067                          | 535,661                             | 75.5                 | 205,675                       |
| 1994     | 751,822                          | 566,728                             | 75.4                 | 229,003                       |

(1) Outstanding delinquent assessments include accrued interest.

(2) The Special Assessments Billed and Collected for 1996 include amounts that the property owners have paid off prior to the issuance of debt by the County.

Source: Stark County Auditor

# STARK COUNTY, OHIO

## Computation of Legal Debt Margin

December 31, 2003

|   | Total Debt<br>Limit (1) | Total Unvoted<br>Debt Limit (2) |
|---|-------------------------|---------------------------------|
| Assessed Value of County, Collection Year 2003              | \$ 6,371,277,270        | \$ 6,371,277,270                |
| Debt Limitation   | 157,781,932             | 63,712,773                      |
| Total Outstanding Debt:                                     |                         |                                 |
| General Obligation Bonds                                    | 16,960,703              | 16,960,703                      |
| Special Assessment Bonds                                    | 2,742,592               | 2,742,592                       |
| OWDA Loans  | 16,862,513              | 16,862,513                      |
| OPWC Loan   | <u>816,384</u>          | <u>816,384</u>                  |
| Total   | <u>37,382,192</u>       | <u>37,382,192</u>               |
| Exemptions:   |                         |                                 |
| General Obligation Bonds - Enterprise                       | 16,960,703              | 16,960,703                      |
| Special Assessment Bonds                                    | 2,742,592               | 2,742,592                       |
| OWDA Loans  | 16,862,513              | 16,862,513                      |
| OPWC Loan   | <u>816,384</u>          | <u>816,384</u>                  |
| Total   | <u>37,382,192</u>       | <u>37,382,192</u>               |
| Net Debt  | <u>-</u>                | <u>-</u>                        |
| Total Legal Debt Margin<br>(Debt Limitation Minus Net Debt) | <u>\$ 157,781,932</u>   | <u>\$ 63,712,773</u>            |

(1) The Debt Limitation is calculated as follows:

|  |                       |
|--|-----------------------|
| Three percent of first \$100,000,000 of assessed value               | \$ 3,000,000          |
| 1 1/2 percent of next \$200,000,000 of assessed value                | 3,000,000             |
| 2 1/2 percent of amount of assessed value in excess of \$300,000,000 | <u>151,781,932</u>    |
|  | <u>\$ 157,781,932</u> |

(2) The Debt Limitation equals one percent of the assessed value.

(3) The Amount Available in the Debt Service Fund  
is not listed as an exemption since all debt is exempt and including  
it would result in negative net debt.

Source: Stark County Auditor

# STARK COUNTY, OHIO

*Ratio of Net General Bonded Debt to Assessed Value  
and Net Bonded Debt Per Capita  
Last Ten Years*

| Year | Population | Assessed<br>Value | Gross<br>Bonded<br>Debt (1) | Debt<br>Service<br>Monies<br>Available | Net<br>Bonded<br>Debt | Ratio of Net<br>Bonded Debt to<br>Assessed Value | Net Bonded<br>Debt Per<br>Capita |
|------|------------|-------------------|-----------------------------|--|-----------------------|--|----------------------------------|
| 2003 | 377,519    | \$ 6,371,277,270  | \$ -                        | \$ 320,942                             | \$ -                  | 0.00%  | 0.00%                            |
| 2002 | 377,940    | 6,390,622,578     | -                           | 360,760                                | -                     | 0.00   | 0.00                             |
| 2001 | 377,438    | 6,443,336,305     | -                           | 322,368                                | -                     | 0.00   | 0.00                             |
| 2000 | 378,098    | 5,650,390,038     | -                           | 331,051                                | -                     | 0.00   | 0.00                             |
| 1999 | 373,174    | 5,580,857,777     | -                           | 314,870                                | -                     | 0.00   | 0.00                             |
| 1998 | 373,112    | 5,414,711,969     | -                           | 254,556                                | -                     | 0.00   | 0.00                             |
| 1997 | 373,719    | 4,739,945,035     | 5,660,000                   | 200,942                                | 5,459,058             | 0.12   | 14.61                            |
| 1996 | 374,406    | 4,598,074,280     | 5,920,000                   | 183,722                                | 5,736,278             | 0.12   | 15.32                            |
| 1995 | 374,024    | 4,530,593,469     | 6,165,000                   | 728,592                                | 5,436,408             | 0.12   | 14.53                            |
| 1994 | 373,705    | 4,197,673,914     | 6,400,000                   | 2,338,094                              | 4,061,906             | 0.10   | 10.87                            |

(1) Includes only General Obligation Bonds.

Source: Stark County Auditor

# STARK COUNTY, OHIO

*Ratio of Annual Debt Service Expenditures for  
General Bonded Debt to Total General Fund Expenditures  
Last Ten Years*

| Year | Principal | Interest<br>and<br>Fiscal Charges | Total Debt<br>Service | Total<br>General Fund<br>Expenditures | Ratio of Debt<br>Service to Total<br>General Fund<br>Expenditures |
|------|-----------|-----------------------------------|-----------------------|---------------------------------------|---|
| 2003 | \$ -      | \$ -                              | \$ -                  | \$ 44,911,769                         | 0.00%   |
| 2002 | -         | -                                 | -                     | 48,079,511                            | 0.00  |
| 2001 | -         | -                                 | -                     | 49,320,992                            | 0.00  |
| 2000 | -         | -                                 | -                     | 47,183,435                            | 0.00  |
| 1999 | -         | -                                 | -                     | 38,900,341                            | 0.00  |
| 1998 | 280,000   | 393,252                           | 673,252               | 44,859,215                            | 1.50  |
| 1997 | 260,000   | 409,372                           | 669,372               | 31,096,556                            | 2.15  |
| 1996 | 245,000   | 424,318                           | 669,318               | 29,945,262                            | 2.24  |
| 1995 | 235,000   | 450,461                           | 685,461               | 29,245,234                            | 2.34  |
| 1994 | 220,000   | 476,861                           | 696,861               | 26,789,349                            | 2.60  |

Source: Stark County Auditor



# STARK COUNTY, OHIO

Computation of Direct and Overlapping General Bonded Debt  
December 31, 2003

| Political Subdivision                          | Debt<br>Outstanding (1) | Percentage<br>Applicable<br>To County (2) | Amount<br>Applicable<br>To County |
|--|-------------------------|---|-----------------------------------|
| <b><u>Direct</u></b>                           |                         |   |                                   |
| Stark County                                   | \$ -                    | 100.00                                    | \$ -                              |
| <b><u>Overlapping</u></b>                      |                         |   |                                   |
| Cities Wholly Within County                    | 48,006,000              | 100.00                                    | 48,006,000                        |
| Villages Wholly Within County                  | 240,066                 | 100.00                                    | 240,066                           |
| Townships Wholly Within County                 | 1,100,000               | 100.00                                    | 1,100,000                         |
| School Districts Wholly Within County          | 170,204,763             | 100.00                                    | 170,204,763                       |
| City of Alliance                               | 4,390,000               | 99.75                                     | 4,379,025                         |
| Alliance City School District                  | 10,754,990              | 94.24                                     | 10,135,503                        |
| Jackson Local School District                  | 81,953,611              | 98.01                                     | 80,322,734                        |
| Lake Local School District                     | 25,549,945              | 99.79                                     | 25,496,290                        |
| Minerva Local School District                  | 13,699,998              | 51.92                                     | 7,113,039                         |
| Northwest Local School District                | 22,609,986              | 78.16                                     | 17,671,965                        |
| Southeast Local School District                | 6,656,998               | 0.01                                      | 666                               |
| Tuscarawas Valley Local School District        | 5,364,981               | 7.48                                      | 401,301                           |
| Tuslaw Local School District                   | 14,894,990              | 98.75                                     | <u>14,708,803</u>                 |
| <b><i>Total Overlapping</i></b>                |                         |   | <u>379,780,155</u>                |
| <b><i>Total Applicable to Stark County</i></b> |                         |   | <u><u>\$ 379,780,155</u></u>      |

(1) Includes only General Obligation Bonds paid from general resources (i.e. bonds paid from proprietary funds and special assessments are not included).

(2) Percentages were determined by dividing the assessed valuation of the political subdivision located within the boundaries of the County by the total assessed valuation of the political subdivision.

Source: Stark County Auditor

# STARK COUNTY, OHIO

*Demographic Statistics*

*December 31, 2003*

| <u>Ten Largest Employers</u>                   | <u>Nature of Business</u>                       | <u>Employees</u> |
|--|---|------------------|
| The Timken Company                             | Manufacturer, Steel and Tapered Roller Bearings | 4,747            |
| Aultman Health Foundation                      | Health Care and Health Insurance                | 4,600            |
| County of Stark                                | County Government                               | 2,803            |
| Mercy Medical Center                           | Health Care                                     | 2,599            |
| Maytag Corporation (Hoover Company operations) | Vacuum Sweepers and Other Appliances            | 2,098            |
| Canton City Board of Education                 | Education                                       | 1,750            |
| GE Capital                                     | Credit Services                                 | 1,100            |
| Workshops, Inc.                                | Health and Rehabilitation Services              | 1,036            |
| Fisher Foods Marketing, Inc.                   | Grocery Chain                                   | 1,030            |
| Freshmark, Inc.                                | Meat Processing                                 | 957              |

(continued)

Source: Stark Development Board,  
Ohio Department of Development,  
Employers

# STARK COUNTY, OHIO

*Demographic Statistics (continued)*

*December 31, 2003*

Total Population 377,519

## Sex

Male 181,584

Female 195,935

## Age

Under 5 Years 23,653

5 to 14 Years 52,103

15 to 19 Years 27,084

20 to 24 Years 21,349

25 to 44 Years 113,125

45 to 54 Years 49,960

55 to 64 Years 33,989

65 to 74 Years 31,020

75 Years and Over 25,236

Under 20 Years 102,840

Percent of Total  
Population 27.2

65 Years and over 56,256

Percent of Total  
Population 14.9

| Year | Population (1) | School<br>Enrollment (2) | Average<br>Unemployment<br>Rate for |
|------|----------------|--------------------------|-------------------------------------|
|      |                |                          | Stark County (3)                    |
| 2003 | 377,519        | 63,298                   | 6.4                                 |
| 2002 | 377,940        | 63,315                   | 5.3                                 |
| 2001 | 377,438        | 63,434                   | 3.9                                 |
| 2000 | 378,098        | 63,567                   | 4.1                                 |
| 1999 | 373,174        | 64,746                   | 4.3                                 |
| 1998 | 373,112        | 65,110                   | 4.1                                 |
| 1997 | 373,719        | 65,283                   | 4.8                                 |
| 1996 | 374,406        | 65,628                   | 5.3                                 |
| 1995 | 374,024        | 64,865                   | 5.0                                 |
| 1994 | 373,705        | 64,673                   | 6.1                                 |

Sources:

- (1) U.S. Bureau of the Census and Ohio Department of Development  
Office of Strategic Research
- (2) Stark County Educational Service Center
- (3) Ohio Bureau of Employment Services

# STARK COUNTY, OHIO

*Property Value, Construction and Bank Deposits*

*Last Ten Years*

| Collection<br>Year | Real Property Value          |                           |                    | New Construction             |                           |                           |                  |
|--------------------|------------------------------|---------------------------|--------------------|------------------------------|---------------------------|---------------------------|------------------|
|                    | Agricultural/<br>Residential | Commercial/<br>Industrial | Total<br>Value (1) | Agricultural/<br>Residential | Commercial/<br>Industrial | Total New<br>Construction | Bank<br>Deposits |
| 2003               | \$ 4,225,157,140             | \$ 1,135,490,040          | \$ 5,360,647,180   | \$ 70,367,240                | \$ 25,821,800             | \$ 96,189,040             | \$ 2,197,639,000 |
| 2002               | 4,136,904,220                | 1,138,191,990             | 5,275,096,210      | 58,866,930                   | 26,715,930                | 85,582,860                | 2,153,245,000    |
| 2001               | 4,054,732,980                | 1,143,175,900             | 5,197,908,880      | 52,876,850                   | 23,397,730                | 76,274,580                | 1,029,891,000    |
| 2000               | 3,454,120,400                | 1,013,046,030             | 4,467,166,430      | 43,816,290                   | 17,913,240                | 61,729,530                | 1,021,596,000    |
| 1999               | 3,371,481,840                | 1,004,438,080             | 4,375,919,920      | 37,539,330                   | 42,996,420                | 80,535,750                | 916,844,000      |
| 1998               | 3,293,801,960                | 956,320,160               | 4,250,122,120      | 43,410,890                   | 22,111,630                | 65,522,520                | 843,638,000      |
| 1997               | 2,770,921,870                | 844,710,060               | 3,615,631,930      | 42,904,610                   | 18,770,780                | 61,675,390                | 1,623,273,000    |
| 1996               | 2,700,196,530                | 801,302,240               | 3,501,498,770      | 47,255,860                   | 16,715,340                | 63,971,200                | 1,570,223,000    |
| 1995               | 2,638,654,350                | 817,699,210               | 3,456,353,560      | 44,588,780                   | 9,353,420                 | 53,942,200                | 1,589,558,000    |
| 1994               | 2,396,278,330                | 756,219,480               | 3,152,497,810      | 39,269,230                   | 6,591,000                 | 45,860,230                | 848,654,000      |

(1) Does not include Public Utility Real Property and Mineral Lands and Rights.

Source: Stark County Auditor

Federal Reserve Bank of Cleveland, Ohio

# STARK COUNTY, OHIO

*Principal Property Taxpayers*

*December 31, 2003*

| Taxpayers   | Type of Business                        | Real Estate<br>Assessed<br>Valuation | Tangible<br>Personal<br>Property<br>Assessed<br>Valuation | Total<br>Assessed<br>Valuation | Percent of<br>Total County<br>Assessed<br>Valuation |
|---|---|--------------------------------------|---|--------------------------------|---|
| Timken Company                                    | Tapered Roller Bearings and Steel       | \$ 28,057,510                        | \$ 112,707,530  | \$ 140,765,040                 | 2.21%   |
| Ohio Power  | Electric Utility                        | 4,351,500                            | 100,754,740   | 105,106,240                    | 1.65  |
| Ohio Bell Telephone                               | Telephone Utility                       | 3,380,710                            | 54,802,160  | 58,182,870                     | 0.91  |
| Maytag Corporation (Hoover<br>Company operations) | Vacuum Sweepers and Other Appliances    | 13,194,220                           | 28,044,230  | 41,238,450                     | 0.65  |
| Ohio Edison                                       | Electric Utility                        | 2,324,760                            | 29,319,180  | 31,643,940                     | 0.50  |
| Consumers Ohio Water Company                      | Water Utility                           | 114,120                              | 24,627,790  | 24,741,910                     | 0.39  |
| East Ohio Gas                                     | Natural Gas Utility                     | 2,135,980                            | 17,853,560  | 19,989,540                     | 0.31  |
| Republic Engineered Products                      | Steel Bars, Rolled Steel, Pipe and Tube | 5,758,560                            | 12,897,110  | 18,655,670                     | 0.29  |
| Stark Commons Ltd                                 | Retail Shopping Plaza/Restaurants       | 18,302,050                           | -   | 18,302,050                     | 0.29  |
| Marathon Ashland Petroleum LLC                    | Refiner/Marketer of Petroleum Products  | <u>2,100,180</u>                     | <u>12,611,250</u>   | <u>14,711,430</u>              | 0.23  |
| Totals  |   | <u>\$ 79,719,590</u>                 | <u>\$ 393,617,550</u>                                     | <u>\$ 473,337,140</u>          |   |

Source: Stark County Auditor

# STARK COUNTY, OHIO

## *Miscellaneous Statistics*

*December 31, 2003*

Date of Incorporation 1808

155th Largest County in the United States (1) (3,141 counties in U.S.)

County Seat Canton, Ohio

Area - Square Miles 567

### Number of Political Subdivisions Located in the County:

Cities 6

Villages 13

Townships 17

School Districts 20

Vocational School Districts 3

Colleges: 3

Malone

Mount Union

Stark State College of Technology

Universities: 3

Ashland - Stark Branch

Kent State - Stark Branch

Walsh

### Road Mileage (2)

U.S. Highways 72.42

State Highways 251.01

County Highways 419.09

### Communications

10 Radio Stations - WHBC-AM/FM, ESPN-AM,  
WCER-AM, WINW-AM, WNPQ-FM, WOFN-FM,  
WQXK-FM, WRCW-AM, WRQK-FM, WZKL-FM

3 Television Station - PAX-TV (CH 23),  
WDLI-TV (CH17), WIVM-TV (CH 52)

2 Cable Companies - Massillon Cable, Time Warner

4 Daily Newspapers - Alliance Review, Beacon Journal -  
Stark County Bureau, The Independent, The Repository

### Voter Statistics, Election of November, 2003 (3)

Number of Registered Voters 244,810

Number of Voters, Last General Election 95,589

Percentage of Voters Voting 39.05%

### Sources:

(1) 2000 Census of Population & Housing

(2) Ohio Department of Transportation

(3) Stark County Board of Elections

All other information obtained from County records